

**WILSON COUNTY SCHOOLS'  
INTERNAL SCHOOL FUNDS**

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**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**JUNE 30, 2015**

**WILSON COUNTY SCHOOLS' INTERNAL SCHOOL FUNDS**  
**AUDITED FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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## **FINANCIAL SECTION**

## INDEPENDENT AUDITOR'S REPORT

Dr. Donna L. Wright, Director of Schools  
Wilson County Board of Education

### ***Report on the Financial Statements***

I have audited the accompanying combined balance sheet – regulatory basis of Wilson County Schools' Internal School Funds, as of June 30, 2015 and the related combined statement of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise the Wilson County Schools' Internal School Funds' basic financial statements, as listed in the table of contents. I have also audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures and changes in fund balances – regulatory basis presented as supplementary information, as defined by the Government Accounting Standards Board, in the accompanying individual school financial statements as of and for the year ended June 30, 2015, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note A, the financial statements are prepared by Wilson County Schools Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Wilson County Schools Internal School Funds as of June 30, 2015, or changes in financial position for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In my opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Wilson County Schools Internal School Funds as of June 30, 2015, and the related revenues, expenditures and changes in fund balances for the year then ended in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A. In addition, in my opinion, the individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Wilson County Schools' Internal School Funds as of June 30, 2015, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A.

***Emphasis of a matter***

As discussed in Note A, the financial statements present only the internal school funds of the Wilson County Board of Education and do not purport to, and do not, present fairly the financial position of County of Wilson, as of June 30, 2015, the changes in financial position or, where applicable, its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America. My opinion is not modified with respect to this matter.

***Other Matters***

***Other information***

My audit was conducted for the purpose of forming an opinion on the combined financial statements – regulatory basis that collectively comprise the ABC Schools Internal School Funds' basic financial statements. In addition, my audit was conducted for the purpose of forming an opinion on the individual school financial statements – regulatory basis, presented as supplementary information, as defined by the Government Accounting Standards Board. The supplemental schedules, as listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis of the schools. As described in Note A of the financial statements, the supplemental schedules and other information, as listed in the table of contents, are prepared by Wilson County Schools' Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The supplemental schedules and other information, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplemental schedules and other information, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued my report dated October 29, 2015 on my consideration of Wilson County Schools' Internal School Funds internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wilson County Schools' Internal School Funds internal control over financial reporting and compliance.

*Joel D. Parks, P.C.*

Smyrna, Tennessee  
October 29, 2015

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**COMBINED BALANCE SHEET - REGULATORY BASIS - ALL SCHOOLS**  
**JUNE 30, 2015**

	ASSETS				FUND BALANCE			
	Cash in Bank		Inventories	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
Elementary Schools								
Carroll-Oakland	\$ 77,355.07	\$ -	-	\$ 77,355.07	\$ 1,648.80	\$ 38,835.13	\$ 36,871.14	\$ 77,355.07
Elzie D. Patton	45,052.61	-	-	45,052.61	1,168.37	18,923.25	24,960.99	45,052.61
Gladeville	54,533.87	-	790.92	55,324.79	432.00	17,002.44	37,890.35	55,324.79
Lakeview	68,214.60	-	-	68,214.60	1,268.29	37,512.03	29,434.28	68,214.60
Mt Juliet	37,259.13	-	2,045.29	39,304.42	0.01	27,255.39	12,049.02	39,304.42
Rutland	77,695.78	-	-	77,695.78	1,399.47	23,330.37	52,965.94	77,695.78
Southside	136,497.85	-	-	136,497.85	5,147.56	74,125.72	57,224.57	136,497.85
Stoner Creek	103,241.91	-	-	103,241.91	1,398.16	44,545.76	57,297.99	103,241.91
Tuckers Crossroads	40,924.13	-	218.94	41,143.07	1,715.18	26,808.54	12,619.35	41,143.07
Watertown	118,700.97	-	-	118,700.97	3,381.75	66,141.77	49,177.45	118,700.97
W.A. Wright	38,678.92	-	-	38,678.92	806.91	16,078.26	21,793.75	38,678.92
West	79,925.01	-	346.83	80,271.84	48.46	30,691.21	49,532.17	80,271.84
Middle Schools								
Mt. Juliet	284,345.78	-	-	284,345.78	15,243.84	221,800.29	47,301.65	284,345.78
Watertown	78,485.42	-	-	78,485.42	1,081.05	41,874.58	35,529.79	78,485.42
West Wilson	163,566.35	-	-	163,566.35	2,591.71	134,165.96	26,808.68	163,566.35
High Schools								
Lebanon	685,534.97	6,652.81	-	692,187.78	4,733.79	448,079.85	239,374.14	692,187.78
Mt. Juliet	448,609.74	86,000.00	-	534,609.74	6,230.57	357,436.37	170,942.80	534,609.74
Watertown	168,256.34	-	-	168,256.34	2,934.28	153,485.33	11,836.73	168,256.34
Wilson Central	377,251.59	10,427.71	-	387,679.30	2,561.59	311,759.12	73,358.59	387,679.30
Alternative School								
M.A.P. Academy	6,250.39	-	-	6,250.39	1,075.15	2,008.14	3,167.10	6,250.39
Total	\$ 3,090,380.44	\$ 103,080.52	\$ 3,401.98	\$ 3,196,862.94	\$ 54,866.94	\$ 2,091,859.52	\$ 1,050,136.48	\$ 3,196,862.94

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - ALL SCHOOLS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Beginning Fund Balance	Revenues	Expenditures	Excess of Revenues Over (Under) Expenditures	Interfund & Interschool Transfers		Changes in Inventory Reserves	Ending Fund Balance
					In	Out		
Elementary Schools								
Carroll-Oakland	\$ 63,183.46	\$ 169,147.98	\$ 154,976.37	\$ 14,171.61	\$ 152.98	\$ (152.98)	\$ -	\$ 77,355.07
Elzie D. Patton	20,550.67	136,891.88	112,389.94	24,501.94	65.18	(65.18)	-	45,052.61
Gladeville	51,928.86	130,335.74	126,812.84	3,522.90	526.53	(526.53)	(126.97)	55,324.79
Lakeview	56,585.37	192,918.42	181,289.19	11,629.23	1,246.00	(1,246.00)	-	68,214.60
Mt Juliet	51,264.03	153,010.57	164,511.67	(11,501.10)	-	-	(458.51)	39,304.42
Rutland	77,113.18	174,264.09	173,681.49	582.60	1,930.14	(1,930.14)	-	77,695.78
Southside	106,740.39	249,244.24	219,486.78	29,757.46	5,373.59	(5,373.59)	-	136,497.85
Stoner Creek	102,636.73	139,547.94	138,942.76	605.18	2,306.32	(2,306.32)	-	103,241.91
Tuckers Crossroads	38,521.55	139,597.52	136,814.52	2,783.00	-	-	(161.48)	41,143.07
Watertown	239,048.27	118,388.34	238,673.89	(120,285.55)	-	-	(61.75)	118,700.97
W.A. Wright	43,572.49	143,499.87	148,393.44	(4,893.57)	1,260.84	(1,260.84)	-	38,678.92
West	68,199.99	191,353.92	178,918.64	12,435.28	812.55	(812.55)	(363.43)	80,271.84
Middle Schools								
Mt. Juliet	161,057.70	750,895.09	627,607.01	123,288.08	6,817.80	(6,817.80)	-	284,345.78
Watertown	-	227,511.03	149,025.61	78,485.42	-	-	-	78,485.42
West Wilson	136,624.68	427,636.09	400,694.42	26,941.67	998.65	(998.65)	-	163,566.35
High Schools								
Lebanon	669,128.97	969,947.07	946,888.26	23,058.81	57,557.19	(57,557.19)	-	692,187.78
Mt. Juliet	473,466.47	1,476,959.94	1,415,816.67	61,143.27	1,500.00	(1,500.00)	-	534,609.74
Watertown	389,214.94	436,752.64	657,711.24	(220,958.60)	19,300.14	(19,300.14)	-	168,256.34
Wilson Central	440,847.57	1,015,496.27	1,068,664.54	(53,168.27)	-	-	-	387,679.30
Alternative School								
M.A.P. Academy	2,603.76	18,501.04	14,854.41	3,646.63	326.37	(326.37)	-	6,250.39
Total	\$ 3,192,289.08	\$ 7,261,899.68	\$ 7,256,153.69	\$ 5,745.99	\$ 100,174.28	\$ (100,174.28)	\$ (1,172.14)	\$ 3,196,862.94

See Accompanying Notes to Financial Statements



**WILSON COUNTY SCHOOLS' INTERNAL SCHOOL FUNDS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**Background**

Section 49-2-110, *Tennessee Code Annotated*, provides for student internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual.

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

1. **Financial Reporting Entity**

This report includes only the internal school funds of the Wilson County Schools. Internal school funds consist of financial resources accounted for at the individual schools.

**Internal School Funds**

Internal school funds reported in the accompanying financial statements include donations and grants made to the individual schools; fees collected by schools; funds received from the local board of education; funds raised through cooperative agreements; rental fees; and student internal school funds.

**Student Internal school funds**

Student internal school funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic, or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student internal school funds;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

2. **Other Comprehensive Basis of Accounting (OCBOA)**

The accounting and financial reporting requirements for internal school funds are set forth in the *Tennessee Internal School Uniform Accounting Policy Manual*, issued by the Tennessee Department of Education. The requirements established in the *Tennessee Internal School Uniform Accounting Policy Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this other comprehensive basis of accounting.

The financial statements consist of balance sheets and statements of revenues, expenditures and changes in fund balances. The combined financial statements present all of the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds.

**WILSON COUNTY SCHOOLS' INTERNAL SCHOOL FUNDS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2015**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The individual school financial statements present the detailed fund activity in each school and are included after the notes to the financial statements. Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted "accounts" is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding "fund balance" is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between the general fund and restricted fund.

3. Measurement Focus and Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

4. Fund Structure

The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of the fund's assets, liabilities, fund equity, revenues and expenditures. The funds are grouped in the accompanying financial statements as follows:

**General Fund**

The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.

**Restricted Fund**

The restricted fund is used to account for money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and not intended to benefit the general school population.

5. Inventory

Inventories are stated at lower of cost (first-in, first-out) or market (net realizable value). The purchases method is used to account for inventories. Under the purchases method, inventories are reported as an expenditure when purchased (or when received for donated items) rather than being capitalized as an asset. However, significant amounts of inventory, if any, on hand at year-end are reported as an asset in the financial statements. In accordance with generally accepted accounting principles, the fair value of donated goods and supplies are recognized as revenues and expenditures in the financial statements. For the current year no significant amounts of such donations were received.

**WILSON COUNTY SCHOOLS' INTERNAL SCHOOL FUNDS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2015**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

6. **Fund Balances**

**Nonspendable Fund Balance**

Fund balances reported as nonspendable in the accompanying financial statements represent amounts for inventory in the general fund.

**Restricted Fund Balance**

Fund balances reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes BEP (Basic Education Program) funds and grant funds.

When both restricted and unrestricted resources are available for use, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed.

**Assigned Fund Balance**

Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above. Inventory amounts for restricted accounts are reflected as assigned because the use of the proceeds from the sale of those inventories is assigned. Board of Education allocation amounts not spent by the end of the fiscal year are reflected as assigned in the general fund because the Board's intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

The Board of Education is authorized to assign amounts for specific purposes with respect to the amounts they allocate to the individual schools. The principal is the official authorized to assign all other amounts to a specific purpose. Authorization is established by the *Tennessee Internal School Uniform Accounting Policy Manual*.

**Unassigned Fund Balance**

In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for unassigned fund balance. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund.

When both assigned and unassigned resources are available for use, it is the school system's policy to use assigned resources first, then unassigned resources as they are needed

**NOTE B – DEPOSITS**

Cash represents money on deposit in various banks. State of Tennessee law authorizes the Schools to invest in obligations of the United States of America or its agencies, nonconvertible debt securities of certain federal agencies, other obligations guaranteed as to principal and interest by the United States of America or any of its agencies, secured certificates of deposit and other evidences of deposit in state and federal banks and savings and loan associations, and the Tennessee Department of Treasury Local Government Investment Pool (the LGIP). The LGIP contains investments in certificates of deposits, U.S. Treasury securities and repurchase agreements, backed by the U.S. Treasury securities. The Treasurer of the State of Tennessee administers the investment pool.

**WILSON COUNTY SCHOOLS' INTERNAL SCHOOL FUNDS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2015**

**NOTE B – DEPOSITS (CONTINUED)**

All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution(s) that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

**NOTE C – CAPITAL ASSETS**

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for capital assets purchased pass automatically to the board of education.

**NOTE D – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through October 29, 2015, which is the date the financial statements were available to be issued.

## **SUPPLEMENTAL INFORMATION**

## **INDIVIDUAL SCHOOLS FINANCIAL STATEMENTS**

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - CARROLL OAKLAND ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned		Total
	Checking	Investments					Unassigned	
General Fund	\$ 36,871.14	\$ -	\$ -	\$ 36,871.14	\$ -	\$ -	\$ 36,871.14	\$ 36,871.14
Restricted Fund:								
Music	140.30	-	-	140.30	-	140.30	-	140.30
Library	3,434.70	-	-	3,434.70	-	3,434.70	-	3,434.70
PE/Wellness	222.09	-	-	222.09	-	222.09	-	222.09
Special Ed.	2,414.69	-	-	2,414.69	-	2,414.69	-	2,414.69
Yearbook	5,983.71	-	-	5,983.71	-	5,983.71	-	5,983.71
ADA	6,115.68	-	-	6,115.68	-	6,115.68	-	6,115.68
Copier	1,323.18	-	-	1,323.18	-	1,323.18	-	1,323.18
Plays	2,273.17	-	-	2,273.17	-	2,273.17	-	2,273.17
Field Trips	2,010.13	-	-	2,010.13	-	2,010.13	-	2,010.13
Fundraisers	583.19	-	-	583.19	-	583.19	-	583.19
Teachers	3,556.09	-	-	3,556.09	-	3,556.09	-	3,556.09
Pre-school	48.91	-	-	48.91	-	48.91	-	48.91
Classroom Donations	1,344.66	-	-	1,344.66	-	1,344.66	-	1,344.66
Grants	62.42	-	-	62.42	62.42	-	-	62.42
Principal's Discretionary	3,453.92	-	-	3,453.92	-	3,453.92	-	3,453.92
Sports	3,324.70	-	-	3,324.70	-	3,324.70	-	3,324.70
Soccer	238.20	-	-	238.20	-	238.20	-	238.20
Drama	2,089.69	-	-	2,089.69	-	2,089.69	-	2,089.69
Student Council	278.12	-	-	278.12	-	278.12	-	278.12
BEP	1,586.38	-	-	1,586.38	1,586.38	-	-	1,586.38
Total Restricted Fund	40,483.93	-	-	40,483.93	1,648.80	38,835.13	-	40,483.93
Total General and Restricted	\$ 77,355.07	\$ -	\$ -	\$ 77,355.07	\$ 1,648.80	\$ 38,835.13	\$ 36,871.14	\$ 77,355.07

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - ELZIE D. PATTON ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned		Total
	Checking	Investments				Assigned	Unassigned	
General Fund	\$ 24,960.99	\$ -	\$ -	\$ 24,960.99	\$ -	\$ -	\$ 24,960.99	\$ 24,960.99
Restricted Fund:								
Band/Music	2.59	-	-	2.59	-	2.59	-	2.59
CDC	137.50	-	-	137.50	-	137.50	-	137.50
Computer Lab	832.40	-	-	832.40	-	832.40	-	832.40
Library	323.93	-	-	323.93	-	323.93	-	323.93
Special Ed.	729.46	-	-	729.46	-	729.46	-	729.46
Yearbook	5,387.74	-	-	5,387.74	-	5,387.74	-	5,387.74
ADA	994.63	-	-	994.63	-	994.63	-	994.63
Field Trips	894.95	-	-	894.95	-	894.95	-	894.95
Art To Remember	38.61	-	-	38.61	-	38.61	-	38.61
Teachers	1,011.23	-	-	1,011.23	-	1,011.23	-	1,011.23
Preschool	282.28	-	-	282.28	-	282.28	-	282.28
Classroom Donations	2,918.47	-	-	2,918.47	-	2,918.47	-	2,918.47
Grants	92.88	-	-	92.88	92.88	-	-	92.88
Principals Discretionary	4,545.64	-	-	4,545.64	-	4,545.64	-	4,545.64
Chess Club	1.00	-	-	1.00	-	1.00	-	1.00
Chorale	0.93	-	-	0.93	-	0.93	-	0.93
French Club	3.60	-	-	3.60	-	3.60	-	3.60
Science Club	52.00	-	-	52.00	-	52.00	-	52.00
Student Government	293.42	-	-	293.42	-	293.42	-	293.42
Graduation Donation	33.42	-	-	33.42	-	33.42	-	33.42
Book Club	52.00	-	-	52.00	-	52.00	-	52.00
Fitness club	10.00	-	-	10.00	-	10.00	-	10.00
Lego Club	143.45	-	-	143.45	-	143.45	-	143.45
Sign Language	156.00	-	-	156.00	-	156.00	-	156.00
Spotlight Club	26.00	-	-	26.00	-	26.00	-	26.00
Technology Club	52.00	-	-	52.00	-	52.00	-	52.00
BEP	1,075.49	-	-	1,075.49	1,075.49	-	-	1,075.49
Total Restricted Fund	20,091.62	-	-	20,091.62	1,168.37	18,923.25	-	20,091.62
Total General and Restricted	\$ 45,052.61	\$ -	\$ -	\$ 45,052.61	\$ 1,168.37	\$ 18,923.25	\$ 24,960.99	\$ 45,052.61

See Accompanying Notes to Financial Statements



**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - GLADEVILLE ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned		Total
	Checking	Investments					Unassigned	
General Fund	\$ 37,890.35	\$ -	\$ 790.92	\$ 38,681.27	\$ -	\$ 790.92	\$ 37,890.35	\$ 38,681.27
Restricted Fund:								
Library	1,684.27	-	-	1,684.27	-	1,684.27	-	1,684.27
Science Lab	236.82	-	-	236.82	-	236.82	-	236.82
Special Ed.	413.82	-	-	413.82	-	413.82	-	413.82
Yearbook	1,851.21	-	-	1,851.21	-	1,851.21	-	1,851.21
ADA Funds	363.36	-	-	363.36	-	363.36	-	363.36
Coke Funds	256.92	-	-	256.92	-	256.92	-	256.92
Field Trips	196.74	-	-	196.74	-	196.74	-	196.74
Building Maintenance	750.58	-	-	750.58	-	750.58	-	750.58
Teachers	336.56	-	-	336.56	-	336.56	-	336.56
Family Resource	126.72	-	-	126.72	-	126.72	-	126.72
Pre school	15.70	-	-	15.70	-	15.70	-	15.70
Classroom Donations	4,398.62	-	-	4,398.62	-	4,398.62	-	4,398.62
Grant	432.00	-	-	432.00	432.00	-	-	432.00
Principal's Discretionary	5,580.20	-	-	5,580.20	-	5,580.20	-	5,580.20
Total Restricted Fund	16,643.52	-	-	16,643.52	432.00	16,211.52	-	16,643.52
Total General and Restricted	\$ 54,533.87	\$ -	\$ 790.92	\$ 55,324.79	\$ 432.00	\$ 17,002.44	\$ 37,890.35	\$ 55,324.79

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - LAKEVIEW ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank							
	Checking	Investments	Inventory	Total	Restricted	Assigned	Unassigned	Total
General Fund	\$ 29,434.28	\$ -	\$ -	\$ 29,434.28	\$ -	\$ -	\$ 29,434.28	\$ 29,434.28
Restricted Fund:								
Art	1,207.34	-	-	1,207.34	-	1,207.34	-	1,207.34
CDC	151.84	-	-	151.84	-	151.84	-	151.84
Library	587.30	-	-	587.30	-	587.30	-	587.30
Physical Education	3,475.85	-	-	3,475.85	-	3,475.85	-	3,475.85
Special Education	750.53	-	-	750.53	-	750.53	-	750.53
Yearbook	2,581.70	-	-	2,581.70	-	2,581.70	-	2,581.70
ADA	4,464.07	-	-	4,464.07	-	4,464.07	-	4,464.07
Field Trips	3,424.69	-	-	3,424.69	-	3,424.69	-	3,424.69
Guidance	1,655.50	-	-	1,655.50	-	1,655.50	-	1,655.50
Fundraisers	31.20	-	-	31.20	-	31.20	-	31.20
Computer Class	1,747.68	-	-	1,747.68	-	1,747.68	-	1,747.68
Teachers	482.36	-	-	482.36	-	482.36	-	482.36
Classroom Donations	12,784.75	-	-	12,784.75	-	12,784.75	-	12,784.75
Grant/PE Walking	500.00	-	-	500.00	500.00	-	-	500.00
Principal Discretionary	4,167.22	-	-	4,167.22	-	4,167.22	-	4,167.22
BEP	768.29	-	-	768.29	768.29	-	-	768.29
Total Restricted Fund	38,780.32	-	-	38,780.32	1,268.29	37,512.03	-	38,780.32
Total General and Restricted	\$ 68,214.60	\$ -	\$ -	\$ 68,214.60	\$ 1,268.29	\$ 37,512.03	\$ 29,434.28	\$ 68,214.60

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - MT. JULIET ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 12,049.02	\$ -	\$ 2,045.29	\$ 14,094.31	\$ -	\$ 2,045.29	\$ 12,049.02	\$ 14,094.31
Restricted Fund:								
Library	629.40	-	-	629.40	-	629.40	-	629.40
PE/Wellness	179.27	-	-	179.27	-	179.27	-	179.27
Special Education	635.04	-	-	635.04	-	635.04	-	635.04
ADA	5,167.72	-	-	5,167.72	-	5,167.72	-	5,167.72
Coke funds- Teacher	285.42	-	-	285.42	-	285.42	-	285.42
Field Trips	941.62	-	-	941.62	-	941.62	-	941.62
Guidance	619.55	-	-	619.55	-	619.55	-	619.55
Speech	10.80	-	-	10.80	-	10.80	-	10.80
Classroom Donations	8,205.51	-	-	8,205.51	-	8,205.51	-	8,205.51
Principal's Discretionary	6,860.77	-	-	6,860.77	-	6,860.77	-	6,860.77
Drama Club	1,675.00	-	-	1,675.00	-	1,675.00	-	1,675.00
BEP	0.01	-	-	0.01	0.01	-	-	0.01
Total Restricted Fund	25,210.11	-	-	25,210.11	0.01	25,210.10	-	25,210.11
Total General and Restricted	\$ 37,259.13	\$ -	\$ 2,045.29	\$ 39,304.42	\$ 0.01	\$ 27,255.39	\$ 12,049.02	\$ 39,304.42

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - RUTLAND ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned		Total
	Checking	Investments				Assigned	Unassigned	
General Fund	\$ 52,965.94	\$ -	\$ -	\$ 52,965.94	\$ -	\$ -	\$ 52,965.94	\$ 52,965.94
Restricted Fund:								
Computer Lab	49.76	-	-	49.76	-	49.76	-	49.76
Library	774.36	-	-	774.36	-	774.36	-	774.36
Special Ed.	422.66	-	-	422.66	-	422.66	-	422.66
ADA	778.10	-	-	778.10	-	778.10	-	778.10
Coke Funds	348.63	-	-	348.63	-	348.63	-	348.63
Fee Waivers	15.00	-	-	15.00	-	15.00	-	15.00
Field Trips	2,151.94	-	-	2,151.94	-	2,151.94	-	2,151.94
Guidance	228.22	-	-	228.22	-	228.22	-	228.22
Teachers	1,456.53	-	-	1,456.53	-	1,456.53	-	1,456.53
Benevolence	244.53	-	-	244.53	-	244.53	-	244.53
Pre-K	341.45	-	-	341.45	-	341.45	-	341.45
Classroom Donations	10,867.89	-	-	10,867.89	-	10,867.89	-	10,867.89
Principal's Discretionary	5,086.55	-	-	5,086.55	-	5,086.55	-	5,086.55
BEP	1,399.47	-	-	1,399.47	1,399.47	-	-	1,399.47
School Improvements	564.75	-	-	564.75	-	564.75	-	564.75
Total Restricted Fund	<u>24,729.84</u>	<u>-</u>	<u>-</u>	<u>24,729.84</u>	<u>1,399.47</u>	<u>23,330.37</u>	<u>-</u>	<u>24,729.84</u>
Total General and Restricted	\$ <u>77,695.78</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>77,695.78</u>	\$ <u>1,399.47</u>	\$ <u>23,330.37</u>	\$ <u>52,965.94</u>	\$ <u>77,695.78</u>

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - SOUTHSIDE ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 57,224.57	\$ -	\$ -	\$ 57,224.57	\$ -	\$ -	\$ 57,224.57	\$ 57,224.57
Restricted Fund:								
Art	113.05	-	-	113.05	-	113.05	-	113.05
Music	209.20	-	-	209.20	-	209.20	-	209.20
CDC	1.85	-	-	1.85	-	1.85	-	1.85
Outdoor Classroom	485.01	-	-	485.01	-	485.01	-	485.01
Library	3,700.26	-	-	3,700.26	-	3,700.26	-	3,700.26
Special Ed	4,709.47	-	-	4,709.47	-	4,709.47	-	4,709.47
Yearbook	3,288.27	-	-	3,288.27	-	3,288.27	-	3,288.27
ADA	4,423.41	-	-	4,423.41	-	4,423.41	-	4,423.41
Coke Funds - Board Allocated	231.36	-	-	231.36	-	231.36	-	231.36
Copiers	318.66	-	-	318.66	-	318.66	-	318.66
Field Trips	11,646.91	-	-	11,646.91	-	11,646.91	-	11,646.91
Guidance	17.50	-	-	17.50	-	17.50	-	17.50
Newspaper	165.00	-	-	165.00	-	165.00	-	165.00
SEEK	100.00	-	-	100.00	-	100.00	-	100.00
Teachers	4,515.23	-	-	4,515.23	-	4,515.23	-	4,515.23
Preschool	127.95	-	-	127.95	-	127.95	-	127.95
Classroom Donations	812.81	-	-	812.81	-	812.81	-	812.81
Grants	150.71	-	-	150.71	150.71	-	-	150.71
Principal's Discretionary	3,280.99	-	-	3,280.99	-	3,280.99	-	3,280.99
Basketball	6,601.59	-	-	6,601.59	-	6,601.59	-	6,601.59
Baseball	645.52	-	-	645.52	-	645.52	-	645.52
Ballfield	627.00	-	-	627.00	-	627.00	-	627.00
Cheerleading	904.01	-	-	904.01	-	904.01	-	904.01
Football	2,448.44	-	-	2,448.44	-	2,448.44	-	2,448.44
Golf	320.83	-	-	320.83	-	320.83	-	320.83
Soccer	3,425.83	-	-	3,425.83	-	3,425.83	-	3,425.83
Softball	5,497.00	-	-	5,497.00	-	5,497.00	-	5,497.00
Volleyball	1,505.53	-	-	1,505.53	-	1,505.53	-	1,505.53
Wrestling	186.80	-	-	186.80	-	186.80	-	186.80
Cross Country	541.47	-	-	541.47	-	541.47	-	541.47
Beta Club	335.85	-	-	335.85	-	335.85	-	335.85
Drama Club	5,806.87	-	-	5,806.87	-	5,806.87	-	5,806.87
Student Council	3,811.06	-	-	3,811.06	-	3,811.06	-	3,811.06
Terrific Teenager Club	979.06	-	-	979.06	-	979.06	-	979.06
Astronaut Club	79.70	-	-	79.70	-	79.70	-	79.70
Intervention	85.00	-	-	85.00	-	85.00	-	85.00
Photography	653.79	-	-	653.79	-	653.79	-	653.79
School Spirit	1,504.30	-	-	1,504.30	-	1,504.30	-	1,504.30
Kickboxing	19.14	-	-	19.14	-	19.14	-	19.14
BEP	4,996.85	-	-	4,996.85	4,996.85	-	-	4,996.85
Total Restricted Fund	79,273.28	-	-	79,273.28	5,147.56	74,125.72	-	79,273.28
Total General and Restricted	\$ 136,497.85	\$ -	\$ -	\$ 136,497.85	\$ 5,147.56	\$ 74,125.72	\$ 57,224.57	\$ 136,497.85

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - STONER CREEK ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 57,297.99	\$ -	\$ -	\$ 57,297.99	\$ -	\$ -	\$ 57,297.99	\$ 57,297.99
Restricted Fund:								
Art	82.03	-	-	82.03	-	82.03	-	82.03
CDC	244.05	-	-	244.05	-	244.05	-	244.05
Library	2,887.89	-	-	2,887.89	-	2,887.89	-	2,887.89
PE/Wellness	104.96	-	-	104.96	-	104.96	-	104.96
Special Ed.	757.40	-	-	757.40	-	757.40	-	757.40
Yearbook	2,592.73	-	-	2,592.73	-	2,592.73	-	2,592.73
ADA	1,980.76	-	-	1,980.76	-	1,980.76	-	1,980.76
Coke Fund - Teacher Incentive	161.00	-	-	161.00	-	161.00	-	161.00
Field Trips	1,725.99	-	-	1,725.99	-	1,725.99	-	1,725.99
Guidance	1,860.43	-	-	1,860.43	-	1,860.43	-	1,860.43
SEEK	100.00	-	-	100.00	-	100.00	-	100.00
Interior Painting	1,209.70	-	-	1,209.70	-	1,209.70	-	1,209.70
Teachers	881.24	-	-	881.24	-	881.24	-	881.24
Gymnasium	425.00	-	-	425.00	-	425.00	-	425.00
Classroom Donations	5,575.76	-	-	5,575.76	-	5,575.76	-	5,575.76
Grant fund	47.06	-	-	47.06	47.06	-	-	47.06
Principal's Discretionary	8,027.77	-	-	8,027.77	-	8,027.77	-	8,027.77
Drama Club	15,702.53	-	-	15,702.53	-	15,702.53	-	15,702.53
AR Reading	12.22	-	-	12.22	-	12.22	-	12.22
80/90/100 Club	214.30	-	-	214.30	-	214.30	-	214.30
BEP	1,351.10	-	-	1,351.10	1,351.10	-	-	1,351.10
Total Restricted Fund	45,943.92	-	-	45,943.92	1,398.16	44,545.76	-	45,943.92
Total General and Restricted	\$ 103,241.91	\$ -	\$ -	\$ 103,241.91	\$ 1,398.16	\$ 44,545.76	\$ 57,297.99	\$ 103,241.91

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - TUCKERS CROSSROADS ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned		Total
	Checking	Investments				Assigned	Unassigned	
General Fund	\$ 12,619.35	\$ -	\$ 218.94	\$ 12,838.29	\$ -	\$ 218.94	\$ 12,619.35	\$ 12,838.29
Restricted Fund:								
Music	1,545.10	-	-	1,545.10	-	1,545.10	-	1,545.10
CDC	24.33	-	-	24.33	-	24.33	-	24.33
Library	2,696.27	-	-	2,696.27	-	2,696.27	-	2,696.27
PE/Wellness	1,482.02	-	-	1,482.02	-	1,482.02	-	1,482.02
Special Ed	1,143.36	-	-	1,143.36	-	1,143.36	-	1,143.36
Yearbook	2,335.55	-	-	2,335.55	-	2,335.55	-	2,335.55
ADA	1,400.27	-	-	1,400.27	-	1,400.27	-	1,400.27
Field Trips	798.35	-	-	798.35	-	798.35	-	798.35
Guidance	23.95	-	-	23.95	-	23.95	-	23.95
Storm Relief	3.10	-	-	3.10	-	3.10	-	3.10
SEEK	37.72	-	-	37.72	-	37.72	-	37.72
Teachers	150.78	-	-	150.78	-	150.78	-	150.78
Classroom Donations	3,491.50	-	-	3,491.50	-	3,491.50	-	3,491.50
Grants	1,000.00	-	-	1,000.00	1,000.00	-	-	1,000.00
Principal's Discretionary	307.39	-	-	307.39	-	307.39	-	307.39
Sports/Combined	10,991.00	-	-	10,991.00	-	10,991.00	-	10,991.00
Jr High Club	158.91	-	-	158.91	-	158.91	-	158.91
BEP	715.18	-	-	715.18	715.18	-	-	715.18
Total Restricted Fund	28,304.78	-	-	28,304.78	1,715.18	26,589.60	-	28,304.78
Total General and Restricted	\$ 40,924.13	\$ -	\$ 218.94	\$ 41,143.07	\$ 1,715.18	\$ 26,808.54	\$ 12,619.35	\$ 41,143.07

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - WATERTOWN ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 49,177.45	\$ -	\$ -	\$ 49,177.45	\$ -	\$ -	\$ 49,177.45	\$ 49,177.45
Restricted Fund:								
Vocational Account	124.65	-	-	124.65	-	124.65	-	124.65
Music	1,949.63	-	-	1,949.63	-	1,949.63	-	1,949.63
Outdoor	449.62	-	-	449.62	-	449.62	-	449.62
Library	2,443.36	-	-	2,443.36	-	2,443.36	-	2,443.36
PE/Wellness	2,740.48	-	-	2,740.48	-	2,740.48	-	2,740.48
Special Education	2,536.64	-	-	2,536.64	-	2,536.64	-	2,536.64
Yearbook	1,157.70	-	-	1,157.70	-	1,157.70	-	1,157.70
ADA	4,706.91	-	-	4,706.91	-	4,706.91	-	4,706.91
Bookstore	289.82	-	-	289.82	-	289.82	-	289.82
Coke Funds - Incentives	397.27	-	-	397.27	-	397.27	-	397.27
Drama/Plays	779.90	-	-	779.90	-	779.90	-	779.90
Fee Waivers	1,471.60	-	-	1,471.60	-	1,471.60	-	1,471.60
Field Trips	805.03	-	-	805.03	-	805.03	-	805.03
Guidance	540.25	-	-	540.25	-	540.25	-	540.25
Storm Relief	286.30	-	-	286.30	-	286.30	-	286.30
Newspaper	0.77	-	-	0.77	-	0.77	-	0.77
SEEK	216.36	-	-	216.36	-	216.36	-	216.36
Teachers	9,324.98	-	-	9,324.98	-	9,324.98	-	9,324.98
Building Improve.	11,275.63	-	-	11,275.63	-	11,275.63	-	11,275.63
Family Resource	10,814.18	-	-	10,814.18	-	10,814.18	-	10,814.18
Pre School	607.43	-	-	607.43	-	607.43	-	607.43
Classroom Donations	7,953.96	-	-	7,953.96	-	7,953.96	-	7,953.96
Principal's Discretionary	5,269.30	-	-	5,269.30	-	5,269.30	-	5,269.30
BEP	3,381.75	-	-	3,381.75	3,381.75	-	-	3,381.75
Total Restricted Fund	69,523.52	-	-	69,523.52	3,381.75	66,141.77	-	69,523.52
Total General and Restricted	\$ 118,700.97	\$ -	\$ -	\$ 118,700.97	\$ 3,381.75	\$ 66,141.77	\$ 49,177.45	\$ 118,700.97

See Accompanying Notes to Financial Statements



**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - W.A. WRIGHT ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 21,793.75	\$ -	\$ -	\$ 21,793.75	\$ -	\$ -	\$ 21,793.75	\$ 21,793.75
Restricted Fund:								
Computer Lab	138.88	-	-	138.88	-	138.88	-	138.88
Library	285.11	-	-	285.11	-	285.11	-	285.11
Science	81.04	-	-	81.04	-	81.04	-	81.04
Special Ed.	109.37	-	-	109.37	-	109.37	-	109.37
Yearbook	2,006.89	-	-	2,006.89	-	2,006.89	-	2,006.89
ADA	2,096.41	-	-	2,096.41	-	2,096.41	-	2,096.41
Coke Funds - Teacher incentives	321.63	-	-	321.63	-	321.63	-	321.63
Copier	2,047.82	-	-	2,047.82	-	2,047.82	-	2,047.82
Field Trips	747.19	-	-	747.19	-	747.19	-	747.19
Guidance	1,013.50	-	-	1,013.50	-	1,013.50	-	1,013.50
Teachers	644.86	-	-	644.86	-	644.86	-	644.86
Preschool	4.13	-	-	4.13	-	4.13	-	4.13
Classroom Donations	5,756.38	-	-	5,756.38	-	5,756.38	-	5,756.38
Grant	330.75	-	-	330.75	330.75	-	-	330.75
Principal's Discretionary	825.05	-	-	825.05	-	825.05	-	825.05
BEP	476.16	-	-	476.16	476.16	-	-	476.16
Total Restricted Fund	16,885.17	-	-	16,885.17	806.91	16,078.26	-	16,885.17
Total General and Restricted	\$ 38,678.92	\$ -	\$ -	\$ 38,678.92	\$ 806.91	\$ 16,078.26	\$ 21,793.75	\$ 38,678.92

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - WEST ELEMENTARY SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 49,532.17	\$ -	\$ 346.83	\$ 49,879.00	\$ -	\$ 346.83	\$ 49,532.17	\$ 49,879.00
Restricted Fund:								
Art	550.00	-	-	550.00	-	550.00	-	550.00
Band/Music	825.00	-	-	825.00	-	825.00	-	825.00
CDC Class	817.80	-	-	817.80	-	817.80	-	817.80
Computer Lab	142.20	-	-	142.20	-	142.20	-	142.20
Library	1,720.56	-	-	1,720.56	-	1,720.56	-	1,720.56
Science	741.31	-	-	741.31	-	741.31	-	741.31
Special Ed.	673.85	-	-	673.85	-	673.85	-	673.85
ADA Funds	2,241.36	-	-	2,241.36	-	2,241.36	-	2,241.36
Coke Funds	210.45	-	-	210.45	-	210.45	-	210.45
Field Trips	1,957.77	-	-	1,957.77	-	1,957.77	-	1,957.77
Guidance	1,238.07	-	-	1,238.07	-	1,238.07	-	1,238.07
Science Kits/Other	705.74	-	-	705.74	-	705.74	-	705.74
SEEK	5,000.00	-	-	5,000.00	-	5,000.00	-	5,000.00
Teachers	104.19	-	-	104.19	-	104.19	-	104.19
Donations	3,499.99	-	-	3,499.99	-	3,499.99	-	3,499.99
Principal's Discretionary	6,532.02	-	-	6,532.02	-	6,532.02	-	6,532.02
Drama Club	3,384.07	-	-	3,384.07	-	3,384.07	-	3,384.07
BEP	48.46	-	-	48.46	48.46	-	-	48.46
Total Restricted Fund	30,392.84	-	-	30,392.84	48.46	30,344.38	-	30,392.84
Total General and Restricted	\$ 79,925.01	\$ -	\$ 346.83	\$ 80,271.84	\$ 48.46	\$ 30,691.21	\$ 49,532.17	\$ 80,271.84

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - MT. JULIET MIDDLE SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned		Total
	Checking	Investments					Unassigned	
General Fund	\$ 47,301.65	\$ -	\$ -	\$ 47,301.65	\$ -	\$ -	\$ 47,301.65	\$ 47,301.65
Restricted Fund:								
Art	17.80	-	-	17.80	-	17.80	-	17.80
Band	11,394.04	-	-	11,394.04	-	11,394.04	-	11,394.04
CDC	3,900.47	-	-	3,900.47	-	3,900.47	-	3,900.47
Computer Class	526.95	-	-	526.95	-	526.95	-	526.95
FFA Class	43.00	-	-	43.00	-	43.00	-	43.00
Greenhouse	3,702.92	-	-	3,702.92	-	3,702.92	-	3,702.92
Health	1,904.73	-	-	1,904.73	-	1,904.73	-	1,904.73
Language Arts	906.28	-	-	906.28	-	906.28	-	906.28
Library	3,283.93	-	-	3,283.93	-	3,283.93	-	3,283.93
Math	761.89	-	-	761.89	-	761.89	-	761.89
Science	2,108.55	-	-	2,108.55	-	2,108.55	-	2,108.55
Social Studies	442.04	-	-	442.04	-	442.04	-	442.04
Special Ed.	3,466.68	-	-	3,466.68	-	3,466.68	-	3,466.68
Yearbook	6,649.94	-	-	6,649.94	-	6,649.94	-	6,649.94
ADA	510.32	-	-	510.32	-	510.32	-	510.32
Coke Funds	1,403.90	-	-	1,403.90	-	1,403.90	-	1,403.90
Field Trips	5,239.84	-	-	5,239.84	-	5,239.84	-	5,239.84
PE / Wellness	6,461.04	-	-	6,461.04	-	6,461.04	-	6,461.04
SEEK	598.72	-	-	598.72	-	598.72	-	598.72
Donations	496.11	-	-	496.11	-	496.11	-	496.11
Grants	12,682.13	-	-	12,682.13	12,682.13	-	-	12,682.13
Chorus Performance	4,956.26	-	-	4,956.26	-	4,956.26	-	4,956.26
Principal's Discretionary	13,878.08	-	-	13,878.08	-	13,878.08	-	13,878.08
Basketball	26,973.76	-	-	26,973.76	-	26,973.76	-	26,973.76
Baseball	12,324.78	-	-	12,324.78	-	12,324.78	-	12,324.78
Cheer	3,063.39	-	-	3,063.39	-	3,063.39	-	3,063.39
Cross Country	1,774.88	-	-	1,774.88	-	1,774.88	-	1,774.88
Dance Team	4,381.64	-	-	4,381.64	-	4,381.64	-	4,381.64
Football	22,210.04	-	-	22,210.04	-	22,210.04	-	22,210.04
Golf	1,986.31	-	-	1,986.31	-	1,986.31	-	1,986.31
Soccer	5,743.98	-	-	5,743.98	-	5,743.98	-	5,743.98
Softball	5,381.70	-	-	5,381.70	-	5,381.70	-	5,381.70
Archery	1,442.79	-	-	1,442.79	-	1,442.79	-	1,442.79
Volleyball	5,880.23	-	-	5,880.23	-	5,880.23	-	5,880.23
Wrestling	2,115.93	-	-	2,115.93	-	2,115.93	-	2,115.93
Track	8,436.27	-	-	8,436.27	-	8,436.27	-	8,436.27
Concessions - Athletics	1,633.23	-	-	1,633.23	-	1,633.23	-	1,633.23
Gym Floor	585.66	-	-	585.66	-	585.66	-	585.66
Art Club	340.48	-	-	340.48	-	340.48	-	340.48
Beta Club	10,334.56	-	-	10,334.56	-	10,334.56	-	10,334.56
Chorus	5,160.16	-	-	5,160.16	-	5,160.16	-	5,160.16
Drama	21,934.17	-	-	21,934.17	-	21,934.17	-	21,934.17
FCA	626.96	-	-	626.96	-	626.96	-	626.96
Pep Club	427.82	-	-	427.82	-	427.82	-	427.82
Builders Club	276.98	-	-	276.98	-	276.98	-	276.98
Student Council	3,050.80	-	-	3,050.80	-	3,050.80	-	3,050.80
Bear Media	428.58	-	-	428.58	-	428.58	-	428.58
FFA	2,631.70	-	-	2,631.70	-	2,631.70	-	2,631.70
BEP	2,561.71	-	-	2,561.71	2,561.71	-	-	2,561.71
Total Restricted Fund	<u>237,044.13</u>	<u>-</u>	<u>-</u>	<u>237,044.13</u>	<u>15,243.84</u>	<u>221,800.29</u>	<u>-</u>	<u>237,044.13</u>
Total General and Restricted	<u>\$ 284,345.78</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 284,345.78</u>	<u>\$ 15,243.84</u>	<u>\$ 221,800.29</u>	<u>\$ 47,301.65</u>	<u>\$ 284,345.78</u>

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS -WATERTOWN MIDDLE SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 35,529.79	\$ -	\$ -	\$ 35,529.79	\$ -	\$ -	\$ 35,529.79	\$ 35,529.79
Restricted Fund								
Band/Music	1,318.28	-	-	1,318.28	-	1,318.28	-	1,318.28
Library	1,691.46	-	-	1,691.46	-	1,691.46	-	1,691.46
PE	1,905.61	-	-	1,905.61	-	1,905.61	-	1,905.61
Special Education	940.60	-	-	940.60	-	940.60	-	940.60
Yearbook	1,163.36	-	-	1,163.36	-	1,163.36	-	1,163.36
ADA Funds	3,498.34	-	-	3,498.34	-	3,498.34	-	3,498.34
Coke Funds	89.61	-	-	89.61	-	89.61	-	89.61
Field Trips	394.07	-	-	394.07	-	394.07	-	394.07
Fundraisers	146.32	-	-	146.32	-	146.32	-	146.32
Teachers	1,012.37	-	-	1,012.37	-	1,012.37	-	1,012.37
Donations	2,078.94	-	-	2,078.94	-	2,078.94	-	2,078.94
Principal's Discretionary	692.73	-	-	692.73	-	692.73	-	692.73
Sports	970.28	-	-	970.28	-	970.28	-	970.28
Basketball	8,913.95	-	-	8,913.95	-	8,913.95	-	8,913.95
Cheerleading	1,899.51	-	-	1,899.51	-	1,899.51	-	1,899.51
Football	9,762.44	-	-	9,762.44	-	9,762.44	-	9,762.44
Golf	38.00	-	-	38.00	-	38.00	-	38.00
Softball	115.20	-	-	115.20	-	115.20	-	115.20
Volleyball	2,128.01	-	-	2,128.01	-	2,128.01	-	2,128.01
Wrestling	524.37	-	-	524.37	-	524.37	-	524.37
Art Club	40.66	-	-	40.66	-	40.66	-	40.66
FCA	13.91	-	-	13.91	-	13.91	-	13.91
National Honor Society	17.95	-	-	17.95	-	17.95	-	17.95
Student Government	2,518.61	-	-	2,518.61	-	2,518.61	-	2,518.61
BEP	1,081.05	-	-	1,081.05	1,081.05	-	-	1,081.05
Total Restricted Fund	42,955.63	-	-	42,955.63	1,081.05	41,874.58	-	42,955.63
Total General and Restricted	\$ 78,485.42	\$ -	\$ -	\$ 78,485.42	\$ 1,081.05	\$ 41,874.58	\$ 35,529.79	\$ 78,485.42

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - WEST WILSON MIDDLE SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 26,808.68	\$ -	\$ -	\$ 26,808.68	\$ -	\$ -	\$ 26,808.68	\$ 26,808.68
Restricted Fund:								
Arts	297.35	-	-	297.35	-	297.35	-	297.35
Band/Music	4,400.41	-	-	4,400.41	-	4,400.41	-	4,400.41
Computer	832.32	-	-	832.32	-	832.32	-	832.32
FCCLA	577.81	-	-	577.81	-	577.81	-	577.81
Today's Health	177.55	-	-	177.55	-	177.55	-	177.55
Language Arts	1,004.16	-	-	1,004.16	-	1,004.16	-	1,004.16
Library	709.62	-	-	709.62	-	709.62	-	709.62
Math	702.45	-	-	702.45	-	702.45	-	702.45
PE	3,925.13	-	-	3,925.13	-	3,925.13	-	3,925.13
Science	1,520.57	-	-	1,520.57	-	1,520.57	-	1,520.57
Social Studies	3,732.94	-	-	3,732.94	-	3,732.94	-	3,732.94
Special Education	2,046.43	-	-	2,046.43	-	2,046.43	-	2,046.43
Yearbook	10,356.78	-	-	10,356.78	-	10,356.78	-	10,356.78
ADA Funds	5,569.24	-	-	5,569.24	-	5,569.24	-	5,569.24
Drama	817.27	-	-	817.27	-	817.27	-	817.27
Field Trips	1,432.04	-	-	1,432.04	-	1,432.04	-	1,432.04
Guidance	246.51	-	-	246.51	-	246.51	-	246.51
Seek	323.00	-	-	323.00	-	323.00	-	323.00
Chorus Class	18.22	-	-	18.22	-	18.22	-	18.22
Principal's Discretionary	4,020.39	-	-	4,020.39	-	4,020.39	-	4,020.39
Wildcats	1,556.34	-	-	1,556.34	-	1,556.34	-	1,556.34
Sports	4,176.16	-	-	4,176.16	-	4,176.16	-	4,176.16
Basketball	16,124.41	-	-	16,124.41	-	16,124.41	-	16,124.41
Baseball	5,028.97	-	-	5,028.97	-	5,028.97	-	5,028.97
Cheerleading	17,009.00	-	-	17,009.00	-	17,009.00	-	17,009.00
Cross Country	1,509.36	-	-	1,509.36	-	1,509.36	-	1,509.36
Dance Team	7,578.28	-	-	7,578.28	-	7,578.28	-	7,578.28
Football	10,501.55	-	-	10,501.55	-	10,501.55	-	10,501.55
Golf	1,981.44	-	-	1,981.44	-	1,981.44	-	1,981.44
Soccer	2,878.69	-	-	2,878.69	-	2,878.69	-	2,878.69
Softball	8,117.13	-	-	8,117.13	-	8,117.13	-	8,117.13
Tennis	793.19	-	-	793.19	-	793.19	-	793.19
Volleyball	1,580.99	-	-	1,580.99	-	1,580.99	-	1,580.99
Wrestling	1,664.15	-	-	1,664.15	-	1,664.15	-	1,664.15
Track	637.77	-	-	637.77	-	637.77	-	637.77
Concessions	226.79	-	-	226.79	-	226.79	-	226.79
Beta	204.78	-	-	204.78	-	204.78	-	204.78
Drama	5,742.53	-	-	5,742.53	-	5,742.53	-	5,742.53
FCA	631.83	-	-	631.83	-	631.83	-	631.83
Student Government	3,275.00	-	-	3,275.00	-	3,275.00	-	3,275.00
Green Team Club	61.35	-	-	61.35	-	61.35	-	61.35
Best Buddies	123.89	-	-	123.89	-	123.89	-	123.89
Crochet Club	52.17	-	-	52.17	-	52.17	-	52.17
BEP	2,591.71	-	-	2,591.71	2,591.71	-	-	2,591.71
Total Restricted Fund	136,757.67	-	-	136,757.67	2,591.71	134,165.96	-	136,757.67
Total General and Restricted	\$ 163,566.35	\$ -	\$ -	\$ 163,566.35	\$ 2,591.71	\$ 134,165.96	\$ 26,808.68	\$ 163,566.35

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - LEBANON HIGH SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 239,374.14	\$ -	\$ -	\$ 239,374.14	\$ -	\$ -	\$ 239,374.14	\$ 239,374.14
Restricted Fund:								
Vocational Accounts	4,064.04	-	-	4,064.04	-	4,064.04	-	4,064.04
Art	306.71	-	-	306.71	-	306.71	-	306.71
Band	4,074.96	-	-	4,074.96	-	4,074.96	-	4,074.96
Business	305.01	-	-	305.01	-	305.01	-	305.01
Carpentry	19,032.70	-	-	19,032.70	-	19,032.70	-	19,032.70
Drafting Class	1.24	-	-	1.24	-	1.24	-	1.24
Criminal Justice	200.41	-	-	200.41	-	200.41	-	200.41
ESL	542.08	-	-	542.08	-	542.08	-	542.08
FCCLA	48.18	-	-	48.18	-	48.18	-	48.18
FFA	7,944.95	-	-	7,944.95	-	7,944.95	-	7,944.95
French	87.38	-	-	87.38	-	87.38	-	87.38
Greenhouse/Horticulture	40,730.53	-	-	40,730.53	-	40,730.53	-	40,730.53
Health Science	271.44	-	-	271.44	-	271.44	-	271.44
Language Arts	1,048.16	-	-	1,048.16	-	1,048.16	-	1,048.16
Library	9,010.11	-	-	9,010.11	-	9,010.11	-	9,010.11
Math	780.23	-	-	780.23	-	780.23	-	780.23
Science	2,955.63	-	-	2,955.63	-	2,955.63	-	2,955.63
Social Studies	1,099.26	-	-	1,099.26	-	1,099.26	-	1,099.26
Spanish	3.60	-	-	3.60	-	3.60	-	3.60
Special	4,137.30	-	-	4,137.30	-	4,137.30	-	4,137.30
Floral	1,379.14	-	-	1,379.14	-	1,379.14	-	1,379.14
Yearbook	7,861.34	-	-	7,861.34	-	7,861.34	-	7,861.34
ADA	6,261.30	-	-	6,261.30	-	6,261.30	-	6,261.30
AP/PSAT	2,200.96	-	-	2,200.96	-	2,200.96	-	2,200.96
Boys/Girls State	230.00	-	-	230.00	-	230.00	-	230.00
Coke Funds	3,494.23	-	-	3,494.23	-	3,494.23	-	3,494.23
Coke Funds - Conferences	75.06	-	-	75.06	-	75.06	-	75.06
Coke Funds - Student Incentives	3,244.55	-	-	3,244.55	-	3,244.55	-	3,244.55
Copiers	4,786.46	-	-	4,786.46	-	4,786.46	-	4,786.46
Drama	470.00	-	-	470.00	-	470.00	-	470.00
Field Trips	867.62	-	-	867.62	-	867.62	-	867.62
FFA Scholarship	531.55	-	-	531.55	-	531.55	-	531.55
Child Development	28.07	-	-	28.07	-	28.07	-	28.07
Fundraiser	13,780.78	-	-	13,780.78	-	13,780.78	-	13,780.78
Mark P White	40,426.58	-	-	40,426.58	-	40,426.58	-	40,426.58
Newspaper	1,108.44	-	-	1,108.44	-	1,108.44	-	1,108.44
Marketing	240.27	-	-	240.27	-	240.27	-	240.27
Building Maint	269.75	-	-	269.75	-	269.75	-	269.75
PSAT/ACT Tests	28.00	-	-	28.00	-	28.00	-	28.00
Family Resource	2,170.47	-	-	2,170.47	-	2,170.47	-	2,170.47
AG Mechanics	1,935.34	-	-	1,935.34	-	1,935.34	-	1,935.34
Attendance	3,578.88	-	-	3,578.88	-	3,578.88	-	3,578.88
Chorus / Dance	1,026.70	-	-	1,026.70	-	1,026.70	-	1,026.70
Donations	282.61	-	-	282.61	-	282.61	-	282.61
Student Body Benefit	1,758.43	-	-	1,758.43	-	1,758.43	-	1,758.43
Merit Moms Grant	626.77	-	-	626.77	626.77	-	-	626.77
Business Ed Grant Norman	1.02	-	-	1.02	1.02	-	-	1.02
Spectra Energy - Hallums	1,000.00	-	-	1,000.00	1,000.00	-	-	1,000.00
Spectra Energy - Griggs	106.00	-	-	106.00	106.00	-	-	106.00
ROTC Grant - Sims	2,000.00	-	-	2,000.00	2,000.00	-	-	2,000.00
Grant - McDowell	1,000.00	-	-	1,000.00	1,000.00	-	-	1,000.00
Media	3,594.03	-	-	3,594.03	-	3,594.03	-	3,594.03
Chorus Class	2.00	-	-	2.00	-	2.00	-	2.00
Principals Discretionary	21,629.02	-	-	21,629.02	-	21,629.02	-	21,629.02
General Athletics	13,290.57	-	-	13,290.57	-	13,290.57	-	13,290.57
Basketball	20,707.55	6,652.81	-	27,360.36	-	27,360.36	-	27,360.36
Baseball	29,606.20	-	-	29,606.20	-	29,606.20	-	29,606.20
Bowling	1,034.00	-	-	1,034.00	-	1,034.00	-	1,034.00
Cheerleading	16,929.93	-	-	16,929.93	-	16,929.93	-	16,929.93
Cross Country	2,539.76	-	-	2,539.76	-	2,539.76	-	2,539.76
Dance Team	451.86	-	-	451.86	-	451.86	-	451.86
Football	27,165.30	-	-	27,165.30	-	27,165.30	-	27,165.30
Golf	320.62	-	-	320.62	-	320.62	-	320.62
Soccer Teams	5,428.35	-	-	5,428.35	-	5,428.35	-	5,428.35
Softball	3,609.88	-	-	3,609.88	-	3,609.88	-	3,609.88

Continued

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - LEBANON HIGH SCHOOL (CONTINUED)**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
Restricted Fund (Continued):								
Tennis	\$ 677.26	\$ -	\$ -	\$ 677.26	\$ -	\$ 677.26	\$ -	\$ 677.26
Volleyball	6,613.85	-	-	6,613.85	-	6,613.85	-	6,613.85
Wrestling	2,720.20	-	-	2,720.20	-	2,720.20	-	2,720.20
Track	10,639.76	-	-	10,639.76	-	10,639.76	-	10,639.76
Field Maintenance	10,000.00	-	-	10,000.00	-	10,000.00	-	10,000.00
ROTC	8,226.01	-	-	8,226.01	-	8,226.01	-	8,226.01
Auto	1,198.69	-	-	1,198.69	-	1,198.69	-	1,198.69
Beta Club	2,541.85	-	-	2,541.85	-	2,541.85	-	2,541.85
Banking Club	1,618.89	-	-	1,618.89	-	1,618.89	-	1,618.89
Drama Club	5,938.31	-	-	5,938.31	-	5,938.31	-	5,938.31
Chorus	317.82	-	-	317.82	-	317.82	-	317.82
Environmental	640.90	-	-	640.90	-	640.90	-	640.90
FBLA Price	656.91	-	-	656.91	-	656.91	-	656.91
FCA	648.25	-	-	648.25	-	648.25	-	648.25
FCCLA	3,189.45	-	-	3,189.45	-	3,189.45	-	3,189.45
HOSA	7,897.17	-	-	7,897.17	-	7,897.17	-	7,897.17
Key Club	344.76	-	-	344.76	-	344.76	-	344.76
Marketing	3,114.05	-	-	3,114.05	-	3,114.05	-	3,114.05
Jaelin Davis Memorial	250.00	-	-	250.00	-	250.00	-	250.00
National Honor Society	188.76	-	-	188.76	-	188.76	-	188.76
Pep Club	243.70	-	-	243.70	-	243.70	-	243.70
Spanish Club	1,078.27	-	-	1,078.27	-	1,078.27	-	1,078.27
Dance Club	230.54	-	-	230.54	-	230.54	-	230.54
Student Gov't.	563.50	-	-	563.50	-	563.50	-	563.50
Skills USA	1,354.19	-	-	1,354.19	-	1,354.19	-	1,354.19
Academics Club	1,332.98	-	-	1,332.98	-	1,332.98	-	1,332.98
Criminal Justice Club	114.70	-	-	114.70	-	114.70	-	114.70
LHS Humane Society	207.08	-	-	207.08	-	207.08	-	207.08
Rachel's Challenge	7.65	-	-	7.65	-	7.65	-	7.65
Class of 2016	744.42	-	-	744.42	-	744.42	-	744.42
Class of 2017	61.14	-	-	61.14	-	61.14	-	61.14
Class of 2018	225.00	-	-	225.00	-	225.00	-	225.00
Academic Banquet	244.20	-	-	244.20	-	244.20	-	244.20
Graduation	5,054.01	-	-	5,054.01	-	5,054.01	-	5,054.01
Prom	14,529.93	-	-	14,529.93	-	14,529.93	-	14,529.93
Literacy Club	47.48	-	-	47.48	-	47.48	-	47.48
Video Game Club	18.85	-	-	18.85	-	18.85	-	18.85
History Club	5.00	-	-	5.00	-	5.00	-	5.00
BEP	6,268.91	-	-	6,268.91	-	6,268.91	-	6,268.91
New LHS Fund	683.08	-	-	683.08	-	683.08	-	683.08
Total Restricted Fund	<u>446,160.83</u>	<u>6,652.81</u>	<u>-</u>	<u>452,813.64</u>	<u>4,733.79</u>	<u>448,079.85</u>	<u>-</u>	<u>452,813.64</u>
Total General and Restricted	<u>\$ 685,534.97</u>	<u>\$ 6,652.81</u>	<u>\$ -</u>	<u>\$ 692,187.78</u>	<u>\$ 4,733.79</u>	<u>\$ 448,079.85</u>	<u>\$ 239,374.14</u>	<u>\$ 692,187.78</u>

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - MT. JULIET HIGH SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 106,442.80	\$ 64,500.00	\$ -	\$ 170,942.80	\$ -	\$ -	\$ 170,942.80	\$ 170,942.80
Restricted Fund:								
Vocational Accounts	3,829.91	-	-	3,829.91	-	3,829.91	-	3,829.91
Art	1,298.42	-	-	1,298.42	-	1,298.42	-	1,298.42
Auto Mechanics	567.66	-	-	567.66	-	567.66	-	567.66
Band	992.39	-	-	992.39	-	992.39	-	992.39
Commercial Business	462.58	-	-	462.58	-	462.58	-	462.58
Drafting	27.10	-	-	27.10	-	27.10	-	27.10
FACS	54.25	-	-	54.25	-	54.25	-	54.25
FFA	5,741.72	-	-	5,741.72	-	5,741.72	-	5,741.72
French	104.64	-	-	104.64	-	104.64	-	104.64
German	0.93	-	-	0.93	-	0.93	-	0.93
Greenhouse/Horticulture	24,325.89	10,000.00	-	34,325.89	-	34,325.89	-	34,325.89
Health Science	144.69	-	-	144.69	-	144.69	-	144.69
Language Arts	1,135.18	-	-	1,135.18	-	1,135.18	-	1,135.18
Library	337.58	-	-	337.58	-	337.58	-	337.58
Math	89.57	-	-	89.57	-	89.57	-	89.57
Science	2,136.83	-	-	2,136.83	-	2,136.83	-	2,136.83
Social Studies	424.91	-	-	424.91	-	424.91	-	424.91
Spanish	253.23	-	-	253.23	-	253.23	-	253.23
Special Education	1,615.35	-	-	1,615.35	-	1,615.35	-	1,615.35
Floral Design	33.78	-	-	33.78	-	33.78	-	33.78
Yearbook	10,400.00	-	-	10,400.00	-	10,400.00	-	10,400.00
ADA	8,528.55	-	-	8,528.55	-	8,528.55	-	8,528.55
Advanced Placement	13,597.05	-	-	13,597.05	-	13,597.05	-	13,597.05
Calculators	444.89	-	-	444.89	-	444.89	-	444.89
Coke Fund - Board Allocated	3,926.40	-	-	3,926.40	-	3,926.40	-	3,926.40
CD-Coke Funds	-	4,000.00	-	4,000.00	-	4,000.00	-	4,000.00
Copiers	432.59	-	-	432.59	-	432.59	-	432.59
Drama	148.15	-	-	148.15	-	148.15	-	148.15
Guidance	154.75	-	-	154.75	-	154.75	-	154.75
Hurricane Relief	359.31	-	-	359.31	-	359.31	-	359.31
Driver's Education	5,000.00	-	-	5,000.00	-	5,000.00	-	5,000.00
School Needs	17,252.81	-	-	17,252.81	-	17,252.81	-	17,252.81
Newspaper	164.53	-	-	164.53	-	164.53	-	164.53
Technology/Media	21,460.42	-	-	21,460.42	-	21,460.42	-	21,460.42
Donations	311.68	-	-	311.68	-	311.68	-	311.68
PSAT/ACT Test	5.00	-	-	5.00	-	5.00	-	5.00
Ag. Mechanics	1,011.24	-	-	1,011.24	-	1,011.24	-	1,011.24
Attendance	24,103.10	-	-	24,103.10	-	24,103.10	-	24,103.10
CD - Concessions	-	7,500.00	-	7,500.00	-	7,500.00	-	7,500.00
MCJROTC	5,510.95	-	-	5,510.95	-	5,510.95	-	5,510.95
Channel 9	868.80	-	-	868.80	-	868.80	-	868.80
Chorus	511.05	-	-	511.05	-	511.05	-	511.05
Principal's Discretionary	1,677.48	-	-	1,677.48	-	1,677.48	-	1,677.48
Sports	2,704.46	-	-	2,704.46	-	2,704.46	-	2,704.46
Basketball	15,772.57	-	-	15,772.57	-	15,772.57	-	15,772.57
Baseball	7,955.85	-	-	7,955.85	-	7,955.85	-	7,955.85
Cheerleading	34,920.60	-	-	34,920.60	-	34,920.60	-	34,920.60
Cross Country	296.91	-	-	296.91	-	296.91	-	296.91
Dance Team	2,215.34	-	-	2,215.34	-	2,215.34	-	2,215.34
Football	36,778.24	-	-	36,778.24	-	36,778.24	-	36,778.24
Golf	989.95	-	-	989.95	-	989.95	-	989.95
Soccer Teams	6,825.67	-	-	6,825.67	-	6,825.67	-	6,825.67
Softball	3,401.21	-	-	3,401.21	-	3,401.21	-	3,401.21
Tennis	911.24	-	-	911.24	-	911.24	-	911.24
Volleyball	8,961.61	-	-	8,961.61	-	8,961.61	-	8,961.61
Wrestling	1,734.42	-	-	1,734.42	-	1,734.42	-	1,734.42
Track	6,098.46	-	-	6,098.46	-	6,098.46	-	6,098.46
Beta Club	1,433.21	-	-	1,433.21	-	1,433.21	-	1,433.21
Chorus	7,630.44	-	-	7,630.44	-	7,630.44	-	7,630.44
Debate Team	19.00	-	-	19.00	-	19.00	-	19.00
FBLA	15.10	-	-	15.10	-	15.10	-	15.10
FCA	134.63	-	-	134.63	-	134.63	-	134.63
FCCLA	259.13	-	-	259.13	-	259.13	-	259.13
German Club	0.58	-	-	0.58	-	0.58	-	0.58
Interact	2,300.00	-	-	2,300.00	-	2,300.00	-	2,300.00

Continued

See Accompanying Notes to Financial Statements



**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - MT. JULIET HIGH SCHOOL (CONTINUED)**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
Restricted Fund (Continued):								
Latin Club	\$ 28.00	\$ -	\$ -	\$ 28.00	\$ -	\$ 28.00	\$ -	\$ 28.00
Amy Biddle Memorial Fund	958.48	-	-	958.48	-	958.48	-	958.48
Mu Alpha Theta	350.71	-	-	350.71	-	350.71	-	350.71
National Honors	706.43	-	-	706.43	-	706.43	-	706.43
STARS	38.00	-	-	38.00	-	38.00	-	38.00
Science Club	155.12	-	-	155.12	-	155.12	-	155.12
Spanish Club	157.37	-	-	157.37	-	157.37	-	157.37
Step Squad	128.49	-	-	128.49	-	128.49	-	128.49
Student Council	10.87	-	-	10.87	-	10.87	-	10.87
Youth in Government	2,000.34	-	-	2,000.34	-	2,000.34	-	2,000.34
KET Club	472.37	-	-	472.37	-	472.37	-	472.37
VICA Co-op	172.00	-	-	172.00	-	172.00	-	172.00
Academics Club	103.15	-	-	103.15	-	103.15	-	103.15
Creative Writing	35.00	-	-	35.00	-	35.00	-	35.00
E La Vita	479.95	-	-	479.95	-	479.95	-	479.95
Green Team	92.54	-	-	92.54	-	92.54	-	92.54
National Art	155.99	-	-	155.99	-	155.99	-	155.99
Unplugged	4.77	-	-	4.77	-	4.77	-	4.77
Stem Club	42.89	-	-	42.89	-	42.89	-	42.89
Best Buddies	283.80	-	-	283.80	-	283.80	-	283.80
Young Republicans	25.00	-	-	25.00	-	25.00	-	25.00
Class of '15	732.38	-	-	732.38	-	732.38	-	732.38
Class of '16	167.90	-	-	167.90	-	167.90	-	167.90
Class of '17	303.42	-	-	303.42	-	303.42	-	303.42
Class of '18	1.00	-	-	1.00	-	1.00	-	1.00
Graduation	26,810.15	-	-	26,810.15	-	26,810.15	-	26,810.15
Prom	114.00	-	-	114.00	-	114.00	-	114.00
World Studies Club	109.06	-	-	109.06	-	109.06	-	109.06
Fest Club	493.21	-	-	493.21	-	493.21	-	493.21
BEP	6,230.57	-	-	6,230.57	6,230.57	-	-	6,230.57
Total Restricted Fund	342,166.94	21,500.00	-	363,666.94	6,230.57	357,436.37	-	363,666.94
Total General and Restricted	\$ 448,609.74	\$ 86,000.00	\$ -	\$ 534,609.74	\$ 6,230.57	\$ 357,436.37	\$ 170,942.80	\$ 534,609.74

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - WATERTOWN HIGH SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned		Total
	Checking	Investments				Unassigned		
General Fund	\$ 11,836.73	\$ -	\$ -	\$ 11,836.73	\$ -	\$ -	\$ 11,836.73	\$ 11,836.73
Restricted Fund:								
Vocational Extra	2,838.80	-	-	2,838.80	-	2,838.80	-	2,838.80
Band	1,373.87	-	-	1,373.87	-	1,373.87	-	1,373.87
Computer class	100.00	-	-	100.00	-	100.00	-	100.00
FFA	17,203.23	-	-	17,203.23	-	17,203.23	-	17,203.23
Greenhouse	7,696.00	-	-	7,696.00	-	7,696.00	-	7,696.00
Language Arts	143.16	-	-	143.16	-	143.16	-	143.16
Library	375.84	-	-	375.84	-	375.84	-	375.84
Field Day	296.43	-	-	296.43	-	296.43	-	296.43
Science	833.86	-	-	833.86	-	833.86	-	833.86
Special Ed.	930.24	-	-	930.24	-	930.24	-	930.24
Yearbook	2,037.78	-	-	2,037.78	-	2,037.78	-	2,037.78
ADA	2,279.26	-	-	2,279.26	-	2,279.26	-	2,279.26
Calculator Fund	279.89	-	-	279.89	-	279.89	-	279.89
Coke Fund Proceeds	302.48	-	-	302.48	-	302.48	-	302.48
Field Trip	573.71	-	-	573.71	-	573.71	-	573.71
Band Unifor Fundraiser	3,915.60	-	-	3,915.60	-	3,915.60	-	3,915.60
Night of the Arts Band Chorus	80.00	-	-	80.00	-	80.00	-	80.00
Night of the Arts Art	80.00	-	-	80.00	-	80.00	-	80.00
Extra Class Fees	1,529.44	-	-	1,529.44	-	1,529.44	-	1,529.44
PSAT & ACT Tests	5.00	-	-	5.00	-	5.00	-	5.00
WHS Cares	107.08	-	-	107.08	-	107.08	-	107.08
Astronomy Grant	116.82	-	-	116.82	116.82	-	-	116.82
Youth Links	379.59	-	-	379.59	-	379.59	-	379.59
PE Grant	27.85	-	-	27.85	27.85	-	-	27.85
Journalism/ Newspaper	123.75	-	-	123.75	-	123.75	-	123.75
Principals Discretionary	1,019.63	-	-	1,019.63	-	1,019.63	-	1,019.63
General Athletics	74,521.64	-	-	74,521.64	-	74,521.64	-	74,521.64
Art Club	2.64	-	-	2.64	-	2.64	-	2.64
Beta Club	491.45	-	-	491.45	-	491.45	-	491.45
Chorus Club	280.10	-	-	280.10	-	280.10	-	280.10
Drama	1,223.84	-	-	1,223.84	-	1,223.84	-	1,223.84
FBLA	2,642.46	-	-	2,642.46	-	2,642.46	-	2,642.46
FCA	24.49	-	-	24.49	-	24.49	-	24.49
HOSA	515.08	-	-	515.08	-	515.08	-	515.08
Brent Bishop Scholarship	250.00	-	-	250.00	-	250.00	-	250.00
Citizenship Award	891.86	-	-	891.86	-	891.86	-	891.86
Mu Alpha Theta	9.00	-	-	9.00	-	9.00	-	9.00
Honor Society	145.01	-	-	145.01	-	145.01	-	145.01
Pep Club	171.96	-	-	171.96	-	171.96	-	171.96
STARS	55.47	-	-	55.47	-	55.47	-	55.47
Spanish Club	164.26	-	-	164.26	-	164.26	-	164.26
Student Gov't.	135.69	-	-	135.69	-	135.69	-	135.69
Criminal Justice Club	68.44	-	-	68.44	-	68.44	-	68.44
Purple Knights	47.25	-	-	47.25	-	47.25	-	47.25
Graduation	95.33	-	-	95.33	-	95.33	-	95.33
Prom	1,878.77	-	-	1,878.77	-	1,878.77	-	1,878.77
BEP	2,789.61	-	-	2,789.61	2,789.61	-	-	2,789.61
Career Tech Program	10,132.67	-	-	10,132.67	-	10,132.67	-	10,132.67
Athletic Equipment	15,233.28	-	-	15,233.28	-	15,233.28	-	15,233.28
Total Restricted Fund	156,419.61	-	-	156,419.61	2,934.28	153,485.33	-	156,419.61
Total General and Restricted	\$ 168,256.34	\$ -	\$ -	\$ 168,256.34	\$ 2,934.28	\$ 153,485.33	\$ 11,836.73	\$ 168,256.34

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - WILSON CENTRAL HIGH SCHOOL**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 73,358.59	\$ -	\$ -	\$ 73,358.59	\$ -	\$ -	\$ 73,358.59	\$ 73,358.59
Restricted Fund:								
Vocational Accounts	3,647.38	-	-	3,647.38	-	3,647.38	-	3,647.38
Art	1,031.49	-	-	1,031.49	-	1,031.49	-	1,031.49
Auto Mechanics	342.78	-	-	342.78	-	342.78	-	342.78
WC Honor Band	3,309.04	-	-	3,309.04	-	3,309.04	-	3,309.04
Band	367.63	-	-	367.63	-	367.63	-	367.63
Business	1,482.49	-	-	1,482.49	-	1,482.49	-	1,482.49
Carpentry	499.18	-	-	499.18	-	499.18	-	499.18
Criminal Justice	11.91	-	-	11.91	-	11.91	-	11.91
Culinary Arts	3,271.46	-	-	3,271.46	-	3,271.46	-	3,271.46
Drafting	118.03	-	-	118.03	-	118.03	-	118.03
FCCLA	18.33	-	-	18.33	-	18.33	-	18.33
FFA	3,350.08	-	-	3,350.08	-	3,350.08	-	3,350.08
French	7.08	-	-	7.08	-	7.08	-	7.08
Greenhouse/Horticulture	14,846.81	-	-	14,846.81	-	14,846.81	-	14,846.81
Health Science	425.52	-	-	425.52	-	425.52	-	425.52
Language Arts	412.23	-	-	412.23	-	412.23	-	412.23
Latin	6.71	-	-	6.71	-	6.71	-	6.71
Library	6,531.87	-	-	6,531.87	-	6,531.87	-	6,531.87
Math	97.69	-	-	97.69	-	97.69	-	97.69
NJROTC	18,582.00	-	-	18,582.00	-	18,582.00	-	18,582.00
PE/Wellness	80.17	-	-	80.17	-	80.17	-	80.17
Science	409.32	-	-	409.32	-	409.32	-	409.32
Social Studies	164.73	-	-	164.73	-	164.73	-	164.73
Spanish	129.09	-	-	129.09	-	129.09	-	129.09
Special Ed.	1,351.09	-	-	1,351.09	-	1,351.09	-	1,351.09
Yearbook	59,507.46	-	-	59,507.46	-	59,507.46	-	59,507.46
ADA	7,071.65	-	-	7,071.65	-	7,071.65	-	7,071.65
Advanced	6,493.44	-	-	6,493.44	-	6,493.44	-	6,493.44
Calculators	83.60	-	-	83.60	-	83.60	-	83.60
Coke Fund	473.52	-	-	473.52	-	473.52	-	473.52
Drama	183.35	-	-	183.35	-	183.35	-	183.35
Field Trip	935.40	-	-	935.40	-	935.40	-	935.40
Guidance	1.26	-	-	1.26	-	1.26	-	1.26
Fundraisers	8,415.47	-	-	8,415.47	-	8,415.47	-	8,415.47
Newspaper	390.98	-	-	390.98	-	390.98	-	390.98
PSAT Test	1,450.40	-	-	1,450.40	-	1,450.40	-	1,450.40
Benevolence	526.59	-	-	526.59	-	526.59	-	526.59
FA Dance	15,037.60	-	-	15,037.60	-	15,037.60	-	15,037.60
Senior Night	6,898.77	-	-	6,898.77	-	6,898.77	-	6,898.77
Grants	711.55	-	-	711.55	711.55	-	-	711.55
Chorus	20.38	-	-	20.38	-	20.38	-	20.38
Principal's Discretionary	8,000.17	-	-	8,000.17	-	8,000.17	-	8,000.17
General Athletics	4,793.98	-	-	4,793.98	-	4,793.98	-	4,793.98
Basketball	7,639.08	10,427.71	-	18,066.79	-	18,066.79	-	18,066.79
Baseball	2,409.91	-	-	2,409.91	-	2,409.91	-	2,409.91
Bowling	3.64	-	-	3.64	-	3.64	-	3.64
Cheerleading	971.20	-	-	971.20	-	971.20	-	971.20
Dance Team	982.89	-	-	982.89	-	982.89	-	982.89
Cross Country	1,195.96	-	-	1,195.96	-	1,195.96	-	1,195.96
Football	29,992.85	-	-	29,992.85	-	29,992.85	-	29,992.85
Golf	140.33	-	-	140.33	-	140.33	-	140.33
Soccer Teams	6,205.27	-	-	6,205.27	-	6,205.27	-	6,205.27
Softball	6,355.16	-	-	6,355.16	-	6,355.16	-	6,355.16
Tennis	719.65	-	-	719.65	-	719.65	-	719.65
Volleyball	1,085.68	-	-	1,085.68	-	1,085.68	-	1,085.68
Wrestling	2,161.99	-	-	2,161.99	-	2,161.99	-	2,161.99
Track	458.24	-	-	458.24	-	458.24	-	458.24
Sports Info. Dir.	77.84	-	-	77.84	-	77.84	-	77.84
Concessions	8,054.77	-	-	8,054.77	-	8,054.77	-	8,054.77
Gym Floor	12,278.28	-	-	12,278.28	-	12,278.28	-	12,278.28
Art Club	479.52	-	-	479.52	-	479.52	-	479.52
Beta Club	1,059.99	-	-	1,059.99	-	1,059.99	-	1,059.99
DECA	3,437.63	-	-	3,437.63	-	3,437.63	-	3,437.63
Drama Club	9,549.06	-	-	9,549.06	-	9,549.06	-	9,549.06
Environmental	1,080.00	-	-	1,080.00	-	1,080.00	-	1,080.00

Continued

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - WILSON CENTRAL HIGH SCHOOL (CONTINUED)**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
Restricted Fund (Continued):								
FBLA	\$ 1,105.94	\$ -	\$ -	\$ 1,105.94	\$ -	\$ 1,105.94	\$ -	\$ 1,105.94
FCA	465.23	-	-	465.23	-	465.23	-	465.23
French club	99.14	-	-	99.14	-	99.14	-	99.14
HOSA	3,368.06	-	-	3,368.06	-	3,368.06	-	3,368.06
Literary	548.44	-	-	548.44	-	548.44	-	548.44
Memorial Fund	671.38	-	-	671.38	-	671.38	-	671.38
National Honors	1,925.30	-	-	1,925.30	-	1,925.30	-	1,925.30
S.T.A.R.S.	168.13	-	-	168.13	-	168.13	-	168.13
Student Government	1,148.51	-	-	1,148.51	-	1,148.51	-	1,148.51
VICA Co-op	1,391.51	-	-	1,391.51	-	1,391.51	-	1,391.51
Mange & Anime	2.35	-	-	2.35	-	2.35	-	2.35
Nat. Tech. Honor Soc.	26.28	-	-	26.28	-	26.28	-	26.28
Photography Club	341.33	-	-	341.33	-	341.33	-	341.33
Rachel's Challenge	454.86	-	-	454.86	-	454.86	-	454.86
Best Buddies	220.37	-	-	220.37	-	220.37	-	220.37
Class Accounts	17.00	-	-	17.00	-	17.00	-	17.00
Top 10% Banquet	1,590.00	-	-	1,590.00	-	1,590.00	-	1,590.00
Graduation	5,699.26	-	-	5,699.26	-	5,699.26	-	5,699.26
Prom	4,971.25	-	-	4,971.25	-	4,971.25	-	4,971.25
BEP	1,850.04	-	-	1,850.04	1,850.04	-	-	1,850.04
Total Restricted Fund	<u>303,893.00</u>	<u>10,427.71</u>	<u>-</u>	<u>314,320.71</u>	<u>2,561.59</u>	<u>311,759.12</u>	<u>-</u>	<u>314,320.71</u>
Total General and Restricted	<u>\$ 377,251.59</u>	<u>\$ 10,427.71</u>	<u>\$ -</u>	<u>\$ 387,679.30</u>	<u>\$ 2,561.59</u>	<u>\$ 311,759.12</u>	<u>\$ 73,358.59</u>	<u>\$ 387,679.30</u>

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS - M.A.P. ACADEMY**  
**JUNE 30, 2015**

	Assets				Fund Balances			
	Cash in Bank		Inventory	Total	Restricted	Assigned	Unassigned	Total
	Checking	Investments						
General Fund	\$ 3,167.10	\$ -	\$ -	\$ 3,167.10	\$ -	\$ -	\$ 3,167.10	\$ 3,167.10
Restricted Fund:								
Library	563.19	-	-	563.19	-	563.19	-	563.19
PE & Wellness	642.30	-	-	642.30	-	642.30	-	642.30
Special Education	125.76	-	-	125.76	-	125.76	-	125.76
Teacher Appreciation	118.70	-	-	118.70	-	118.70	-	118.70
Guidance	233.19	-	-	233.19	-	233.19	-	233.19
Hurricane Sandy Storm Relief	325.00	-	-	325.00	-	325.00	-	325.00
BEP	1,075.15	-	-	1,075.15	1,075.15	-	-	1,075.15
Total Restricted Fund	3,083.29	-	-	3,083.29	1,075.15	2,008.14	-	3,083.29
Total General and Restricted	\$ 6,250.39	\$ -	\$ -	\$ 6,250.39	\$ 1,075.15	\$ 2,008.14	\$ 3,167.10	\$ 6,250.39

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - CARROLL-OAKLAND ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				In	Transfers Out	Change in Inventory Reserves	
General Fund:							
Administrative	\$	\$ -	\$ 467.76	\$	\$	\$	\$
Bookstore		15.00	-				
Coke Funds		1,267.04	-				
Computer Equipment		-	6,080.72				
Donations & Gifts		3,898.02	188.79				
Entertainment		-	147.51				
Equipment & Repairs		-	409.99				
Fees & Dues		-	110.00				
Fundraisers		20,455.54	8,601.94				
Instruction		-	3,694.99				
Furniture		2,887.13	63.00				
Office Supplies		2,365.20	4,002.85				
Oper. & Maint.		2,754.00	2,669.11				
Other		279.02	-				
Telephone		2,332.80	1,121.95				
Pictures		7,539.56	44.50				
Postage		-	320.80				
Clinic Supplies		-	1,044.94				
Agendas		3,888.00	4,724.00				
Total General Fund	22,729.70	47,681.31	33,692.85	152.98	-	-	36,871.14
Restricted Fund:							
Vocational Account	14.62	-	14.62	-	-	-	-
Music	128.30	216.00	204.00	-	-	-	140.30
Library	3,241.40	17,050.79	16,857.49	-	-	-	3,434.70
PE/Wellness	694.58	-	472.49	-	-	-	222.09
Special Ed.	1,971.77	1,300.00	857.08	-	-	-	2,414.69
Yearbook	5,092.45	10,214.75	9,323.49	-	-	-	5,983.71
ADA	4,959.80	4,536.00	3,380.12	-	-	-	6,115.68
Copier	2,862.91	7,776.00	9,315.73	-	-	-	1,323.18
Plays	2,273.17	-	-	-	-	-	2,273.17
Field Trips	1,311.99	10,348.55	9,650.41	-	-	-	2,010.13
Fundraisers	205.13	1,119.43	741.37	-	-	-	583.19
Student Workbooks	-	321.15	321.15	-	-	-	-
Teachers	4,486.88	6,404.00	7,334.79	-	-	-	3,556.09
Pre-school	17.63	500.00	468.72	-	-	-	48.91
Classroom Donations	1,595.85	1,585.46	1,683.67	-	152.98	-	1,344.66
Grants	21.70	2,490.10	2,449.38	-	-	-	62.42
Principal's Discretionary	2,079.95	4,301.10	2,927.13	-	-	-	3,453.92
Sports	5,340.86	44,065.14	46,081.30	-	-	-	3,324.70
Soccer	-	238.20	-	-	-	-	238.20
Drama	2,089.69	-	-	-	-	-	2,089.69
Student Council	503.12	-	225.00	-	-	-	278.12
BEP	1,561.96	9,000.00	8,975.58	-	-	-	1,586.38
Total Restricted Fund	40,453.76	121,466.67	121,283.52	-	152.98	-	40,483.93
Total General and Restricted Fund	\$ 63,183.46	\$ 169,147.98	\$ 154,976.37	\$ 152.98	\$ 152.98	\$ -	\$ 77,355.07

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - ELZIE D. PATTON ELEMENTARY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				Transfers In	Out	Change in Inventory Reserves	
General Fund:							
Coke Funds	\$	\$ 670.48	\$ -	\$		\$	\$
Computer Equipment		-	400.00				
Copiers		-	5.89				
Donations & Gifts		21,706.30	21,360.50				
Equipment & Repairs		-	192.00				
Fundraisers		8,552.17	1,400.63				
Instruction		8.00	947.99				
Interest - Checking		56.63	-				
Furniture		2,771.29	1,091.82				
Office Supplies		2,270.30	2,371.82				
Oper. & Maint.		2,643.50	21.17				
Telephone		2,239.20	4,013.86				
Pictures		7,500.00	4.94				
Postage		2.94	147.00				
Test/ Exams		-	37.85				
Clinic Supplies			8.25				
Agendas		3,779.00	5,179.20				
Total General Fund	9,878.92	52,199.81	37,182.92	65.18	-	-	24,960.99
Restricted Fund:							
Band/Music	9.90	-	7.31	-	-		2.59
CDC	201.05	105.00	168.55	-	-		137.50
Computer Lab	379.98	563.12	110.70	-	-		832.40
Library	321.16	13,428.58	13,425.81	-	-		323.93
Special Ed.	321.06	2,225.00	1,816.60	-	-		729.46
Yearbook	1,648.00	10,221.00	6,481.26	-	-		5,387.74
ADA	331.05	4,354.00	3,690.42	-	-		994.63
Copier	-	7,464.00	7,464.00	-	-		-
Field Trips	663.61	13,090.67	12,859.33	-	-		894.95
Art To Remember	864.23	-	825.62	-	-		38.61
Textbooks	-	108.28	108.28	-	-		-
Teachers	356.87	7,140.00	6,485.64	-	-		1,011.23
Preschool	130.49	500.00	348.21	-	-		282.28
Classroom Donations	4,133.25	5,694.45	6,844.05	-	65.18		2,918.47
Donation	-	640.00	640.00	-	-		-
Grants	35.84	1,425.00	1,367.96	-	-		92.88
Principals Discretionary	-	7,787.01	3,241.37	-	-		4,545.64
Chess Club	1.00	-	-	-	-		1.00
Chorale	90.93	-	90.00	-	-		0.93
French Club	52.00	-	48.40	-	-		3.60
Science Club	52.00	-	-	-	-		52.00
Student Government	18.88	931.00	656.46	-	-		293.42
Graduation Donation	125.86	194.96	287.40	-	-		33.42
Book Club	52.00	-	-	-	-		52.00
Fitness club	10.00	320.00	320.00	-	-		10.00
Lego Club	203.44	-	59.99	-	-		143.45
Sign Language	156.00	-	-	-	-		156.00
Spotlight Club	26.00	-	-	-	-		26.00
Technology Club	52.00	-	-	-	-		52.00
BEP	435.15	8,500.00	7,859.66	-	-		1,075.49
	10,671.75	84,692.07	75,207.02	-	65.18	-	20,091.62
Total Restricted Fund	\$ 20,550.67	\$ 136,891.88	\$ 112,389.94	\$ 65.18	\$ 65.18	\$ -	\$ 45,052.61

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - GLADEVILLE ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				In	Transfers Out	Change in Inventory Reserves	
General Fund:							
Bookstore	\$	\$ 488.31	\$ -	\$		\$ (126.97)	\$
Coke Funds		889.54	-				
Computer Equipment		-	3,706.00				
Contracted Services		-	1,589.16				
Copier - Teachers		-	2,181.57				
Donations & Gifts		6,085.63	200.00				
Equipment & Repairs		-	180.50				
Fees & Dues		4.76	-				
Fundraisers		22,314.79	16,569.34				
Instruction		-	2,850.00				
Interest - Checking		87.99	-				
Furniture		2,307.92	4,039.00				
Office Supplies		1,890.70	8,195.11				
Oper. & Maint.		2,201.50	-				
Telephone		1,864.80	4,821.04				
Pictures		6,000.00	-				
Postage		-	308.00				
Recycle Paper		8.36	-				
Agendas		3,128.00	3,780.20				
Total General Fund	39,429.33	47,272.30	48,419.92	526.53	-	(126.97)	38,681.27
Restricted Fund:							
Pre K CDC	306.72	-	-	-	306.72		-
Library	1,694.02	18,888.92	18,898.67	-	-		1,684.27
Science Lab	308.07	-	71.25	-	-		236.82
Special Ed.	14.86	1,250.00	851.04	-	-		413.82
Yearbook	-	6,255.00	4,403.79	-	-		1,851.21
ADA Funds	70.90	3,626.00	3,333.54	-	-		363.36
Coke Funds	179.87	157.05	80.00	-	-		256.92
Copier	3,085.56	6,216.00	9,301.56	-	-		-
Field Trips	0.77	5,391.41	5,195.44	-	-		196.74
Guidance	53.61	-	53.61	-	-		-
Building Maintenance	750.58	-	-	-	-		750.58
Textbooks	-	10.00	10.00	-	-		-
Teachers	275.40	5,974.30	5,913.14	-	-		336.56
Family Resource	126.72	-	-	-	-		126.72
Pre school	190.32	509.99	684.61	-	-		15.70
Classroom Donations	3,988.27	18,725.25	18,095.09	-	219.81		4,398.62
Grant	432.00	-	-	-	-		432.00
Principal's Discretionary	743.45	8,969.22	4,132.47	-	-		5,580.20
BEP	278.41	7,090.30	7,368.71	-	-		-
Total Restricted Fund	12,499.53	83,063.44	78,392.92	-	526.53	-	16,643.52
Total General and Restricted Fund	\$ 51,928.86	\$ 130,335.74	\$ 126,812.84	\$ 526.53	\$ 526.53	\$ (126.97)	\$ 55,324.79

See Accompanying Notes to Financial Statements



**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - LAKEVIEW ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)		Change in Inventory Reserves	Ending Balance
				In	Transfers Out		
General Fund:							
Clinic Supplies	\$	\$ -	\$ 572.86	\$	\$	\$	\$
Coke Funds		462.12	257.62				
Computer Equipment		99.00	543.59				
Contracted Services		-	395.61				
Copier - Admin.		-	2,271.08				
Donations & Gifts		6,508.14	5,395.82				
Instruction		-	2,021.31				
Interest - Checking		95.88	-				
Furniture		3,011.88	3,204.18				
Instructional supplies & materials		2,467.40	3,073.20				
Oper. & Maint.		3,121.57	2,437.34				
Telephone		2,456.82	3,757.54				
Pictures		10,000.00	4.94				
Postage		6.00	254.80				
Recycle Paper		8.09	-				
Postage		3,846.56	284.00				
Renovations		11,769.50	12,194.02				
Agendas		4,056.00	4,570.40				
Total General Fund	22,417.63	47,908.96	41,238.31	346.00	-	-	29,434.28
Restricted Fund:							
Art	2,792.33	1,000.00	2,584.99	-	-		1,207.34
CDC	230.54	788.00	866.70	-	-		151.84
Library	347.41	24,157.14	23,992.25	75.00	-		587.30
Physical Education	2,446.19	6,135.00	5,105.34	-	-		3,475.85
Special Education	410.17	650.00	309.64	-	-		750.53
Yearbook	1,562.44	7,140.00	6,120.74	-	-		2,581.70
ADA	2,866.54	4,732.00	3,134.47	-	-		4,464.07
Copiers, C/O	-	20,130.00	20,130.00	-	-		-
Field Trips	3,766.13	29,217.95	29,559.39	-	-		3,424.69
Guidance	3,041.27	2,037.86	3,423.63	-	-		1,655.50
Fundraisers	31.20	-	-	-	-		31.20
Computer Class	1,447.62	1,217.50	917.44	-	-		1,747.68
Lost/Damaged Books	-	293.02	293.02	-	-		-
Teachers	680.43	8,865.00	9,063.07	-	-		482.36
Classroom Donations	11,252.05	21,597.84	20,544.14	825.00	346.00		12,784.75
Grant/PE Walking	500.00	-	-	-	-		500.00
Principal Discretionary	2,387.85	10,748.15	8,068.78	-	900.00		4,167.22
BEP	405.57	6,300.00	5,937.28	-	-		768.29
Total Restricted Fund	34,167.74	145,009.46	140,050.88	900.00	1,246.00	-	38,780.32
Total General and Restricted Fund	\$ 56,585.37	\$ 192,918.42	\$ 181,289.19	\$ 1,246.00	\$ 1,246.00	\$ -	\$ 68,214.60

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - MT. JULIET ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)		Change in Inventory Reserves	Ending Balance
				Transfers In	Out		
General Fund:							
Bookstore	\$	\$ 1,269.00	\$ 527.92	\$	\$	\$ (458.51)	\$
Building Usage		-	2,788.81				
Coke Funds		1,606.45	107.50				
Computer Equipment		21,328.72	28,671.94				
Copier - Teachers		28.50	2,912.60				
Donations & Gifts		6,853.49	837.00				
Entertainment		1,057.50	995.00				
Instruction		-	1,245.67				
Interest - Checking		73.62	-				
Furniture		2,953.96	290.09				
Office Supplies		2,772.95	7,523.14				
Oper. & Maint.		3,082.23	264.48				
Telephone		2,386.80	1,865.20				
Pictures		8,512.00	4.95				
Postage		-	291.70				
Teacher		60.00	344.40				
Transfer - New Teacher		-	63.71				
Agendas		3,988.00	4,186.23				
Total General Fund	11,499.94	55,973.22	52,920.34	-	-	(458.51)	14,094.31
Restricted Fund:							
CDC	75.00	-	75.00	-	-		-
Library	1,728.21	22,078.79	23,177.60	-	-		629.40
PE/Wellness	1,616.27	-	1,437.00	-	-		179.27
Special Education	906.00	1,300.00	1,570.96	-	-		635.04
ADA	4,995.51	5,385.50	5,213.29	-	-		5,167.72
Coke funds- Teacher	176.89	264.53	156.00	-	-		285.42
Copier	30.70	8,906.00	8,936.70	-	-		-
Field Trips	1,162.32	15,079.10	15,299.80	-	-		941.62
Guidance	460.48	2,954.00	2,794.93	-	-		619.55
Fundraisers	16,083.34	11,557.75	27,641.09	-	-		-
Textbooks/Workbooks	-	595.24	595.24	-	-		-
Building Maintenance	1.99	-	1.99	-	-		-
Speech	10.80	-	-	-	-		10.80
Teachers	-	8,510.51	8,510.51	-	-		-
Classroom Donations	7,272.04	6,702.38	5,768.91	-	-		8,205.51
Principal's Discretionary	3,513.29	6,222.03	2,874.55	-	-		6,860.77
Drama Club	1,730.79	1,231.00	1,286.79	-	-		1,675.00
BEP	0.46	6,250.52	6,250.97	-	-		0.01
Total Restricted Fund	39,764.09	97,037.35	111,591.33	-	-	-	25,210.11
Total General and Restricted Fund	\$ 51,264.03	\$ 153,010.57	\$ 164,511.67	\$ -	\$ -	\$ (458.51)	\$ 39,304.42

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - RUTLAND ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				Transfers In	Out	Change in Inventory Reserves	
General Fund:							
General	\$	\$ 505.94	\$ -	\$	\$	\$	\$
Administrative		-	452.28				
Coke Funds		1,388.28	-				
Computer Equipment		16,603.40	17,562.17				
Contracted Services		19.46	2,769.00				
Copier - Admin.		-	726.92				
Copier - Teachers		-	3,819.95				
Donations & Gifts		3,088.06	2,563.95				
Equipment & Repairs		73.00	539.85				
Instruction		3,089.36	7,926.40				
Furniture		3,934.16	1,255.05				
Office Supplies		3,222.95	4,792.95				
Oper. & Maint.		3,752.75	1,580.53				
Telephone		3,178.80	4,602.32				
Pictures		9,000.00	4.95				
Postage		-	271.00				
Renovations		-	3,058.07				
Resale Items		2.00	234.96				
Yearbook		9,063.00	9,247.63				
Clinic Supplies		-	275.88				
Transfer - New Teacher		-	503.78				
Agendas		5,323.00	4,802.45				
Total General Fund	57,003.53	62,244.16	66,990.09	708.34	-	-	52,965.94
Restricted Fund:							
Music	277.36	-	277.36	-	-	-	-
Computer Lab	49.76	-	-	-	-	-	49.76
Library	254.96	6,208.50	5,689.10	-	-	-	774.36
Special Ed.	395.12	2,225.00	2,197.46	-	-	-	422.66
ADA	274.25	6,181.00	5,677.15	-	-	-	778.10
Coke Funds	228.44	244.97	124.78	-	-	-	348.63
Copiers	-	11,127.11	12,348.91	1,221.80	-	-	-
Fee Waivers	-	15.00	-	-	-	-	15.00
Field Trips	1,064.78	19,274.55	18,187.39	-	-	-	2,151.94
Guidance	258.22	-	30.00	-	-	-	228.22
Storm Relief	1.00	-	-	-	1.00	-	-
Teachers	1,406.11	10,053.89	10,003.47	-	-	-	1,456.53
Benevolence	244.53	-	-	-	-	-	244.53
Pre-K	80.41	1,000.00	738.96	-	-	-	341.45
Classroom Donations	8,466.59	26,465.00	23,357.21	-	706.49	-	10,867.89
Grants	0.85	499.00	499.00	-	0.85	-	-
Principal's Discretionary	3,160.82	17,125.91	15,200.18	-	-	-	5,086.55
BEP	1,636.88	11,600.00	10,615.61	-	1,221.80	-	1,399.47
School Improvements	564.75	-	-	-	-	-	564.75
Library	1,744.82	-	1,744.82	-	-	-	-
Total Restricted Fund	20,109.65	112,019.93	106,691.40	1,221.80	1,930.14	-	24,729.84
Total General and Restricted Fund	\$ 77,113.18	\$ 174,264.09	\$ 173,681.49	\$ 1,930.14	\$ 1,930.14	\$ -	\$ 77,695.78

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - SOUTHSIDE ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)		Change in Inventory Reserves	Ending Balance
				Transfers In	Out		
General Fund:							
General	\$	\$ 168.02	\$ -	\$		\$	\$
Coke Funds		528.14	-				
Computer Equipment		-	13,802.08				
Contracted Services		-	2,185.92				
Donations & Gifts		16,428.61	-				
Equipment & Repairs		-	1,605.50				
Fundraisers		14,340.69	2,038.98				
Instruction		-	4,664.91				
Textbooks		11.02	-				
Furniture		3,742.57	2,009.96				
Office Supplies		3,066.00	3,946.88				
Oper. & Maint.		3,570.00	3,034.41				
Telephone		3,024.00	4,252.82				
Pictures		9,000.00	-				
Postage		-	245.00				
Renovations		-	1,412.31				
Clinic Supplies		-	65.26				
Agendas		5,040.00	5,630.50				
Total General Fund	42,928.48	58,919.05	44,894.53	271.57	-	-	57,224.57
Restricted Fund:							
Art	113.05	-	-	-	-		113.05
Music	131.20	313.00	235.00	-	-		209.20
CDC	657.01	200.00	855.16	-	-		1.85
Outdoor Classroom	385.01	100.00	-	-	-		485.01
Library	4,709.31	21,817.43	22,826.48	-	-		3,700.26
Special Ed	4,115.23	2,550.00	1,955.76	-	-		4,709.47
Yearbook	898.25	5,538.66	3,148.64	-	-		3,288.27
ADA	2,802.44	5,929.65	4,308.68	-	-		4,423.41
Coke Funds - Board Allocated	18.00	93.23	-	120.13	-		231.36
Coke Funds - Substitutes	120.13	-	-	-	120.13		-
Copiers	1,318.96	10,080.00	11,080.30	-	-		318.66
Drama	4,981.89	-	-	-	4,981.89		-
Field Trips	9,312.18	46,437.17	44,102.44	-	-		11,646.91
Guidance	17.50	-	-	-	-		17.50
Newspaper	165.00	-	-	-	-		165.00
SEEK	810.26	416.00	892.49	-	233.77		100.00
Lost/Damaged Textbooks	-	74.50	74.50	-	-		-
Teachers	2,911.31	7,928.00	6,324.08	-	-		4,515.23
Preschool	189.02	500.00	561.07	-	-		127.95
Classroom Donations	670.03	413.50	232.92	-	37.80		812.81
Grants	150.71	689.95	689.95	-	-		150.71
Principal's Discretionary	516.38	7,496.40	4,731.79	-	-		3,280.99
Basketball	4,019.83	18,277.26	15,695.50	-	-		6,601.59
Baseball	588.50	2,419.00	2,361.98	-	-		645.52
Ballfield	627.00	-	-	-	-		627.00
Cheerleading	221.51	8,139.00	7,456.50	-	-		904.01
Football	1,217.18	12,458.29	11,227.03	-	-		2,448.44
Golf	469.81	635.00	783.98	-	-		320.83
Soccer	3,373.36	4,669.69	4,617.22	-	-		3,425.83
Softball	4,785.78	6,874.97	6,163.75	-	-		5,497.00
Volleyball	1,808.95	1,721.50	2,024.92	-	-		1,505.53
Wrestling	1,253.19	405.00	1,471.39	-	-		186.80
Cross Country	191.53	1,000.00	650.06	-	-		541.47
Beta Club	335.85	-	-	-	-		335.85
Drama Club	-	5,344.99	4,520.01	4,981.89	-		5,806.87
Student Council	3,814.50	4,203.00	4,206.44	-	-		3,811.06
Terrific Teenager Club	38.05	1,000.00	58.99	-	-		979.06
Astronaut Club	79.70	-	-	-	-		79.70
Intervention	85.00	-	-	-	-		85.00
Photography	838.84	-	185.05	-	-		653.79
School Spirit	1,504.30	-	-	-	-		1,504.30
Kickboxing	19.14	-	-	-	-		19.14
BEP	3,547.02	12,600.00	11,150.17	-	-		4,996.85
Total Restricted Fund	63,811.91	190,325.19	174,592.25	5,102.02	5,373.59	-	79,273.28
Total General and Restricted Fund	\$ 106,740.39	\$ 249,244.24	\$ 219,486.78	\$ 5,373.59	\$ 5,373.59	\$ -	\$ 136,497.85

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - STONER CREEK ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Change in Inventory Reserves	Ending Balance
				In	Transfers Out			
General Fund:								
General	\$	\$ 585.00	\$ 56.92	\$	\$		\$	\$
Coke Funds		795.10	-					
Computer Equipment		281.49	6,098.55					
Copier - Admin.		-	1,774.95					
Donations & Gifts		5,718.27	-					
Equipment & Repairs		-	165.23					
Fundraisers		3,905.00	3,905.00					
Instruction		-	4,799.15					
Interest - Checking		125.32	-					
Furniture		2,945.05	2,282.29					
Office Supplies		2,412.65	4,711.88					
Oper. & Maint.		2,824.25	2,645.77					
Telephone		2,379.60	3,579.63					
Pictures		7,293.82	-					
Postage		-	248.13					
Renovations		-	101.14					
Computer Lab Supplies		-	158.19					
Agendas		3,971.00	4,829.11					
Total General Fund	57,211.06	33,236.55	35,355.94	2,206.32	-		-	57,297.99
Restricted Fund:								
Art	2.03	585.00	505.00	-	-			82.03
CDC	19.00	325.00	99.95	-	-			244.05
Library	2,666.47	23,496.44	23,275.02	-	-			2,887.89
PE/Wellness	225.96	-	121.00	-	-			104.96
Special Ed.	690.50	1,575.00	1,508.10	-	-			757.40
Yearbook	2,369.75	6,226.00	6,003.02	-	-			2,592.73
ADA	2,014.34	4,627.00	4,660.58	-	-			1,980.76
Coke Fund - Teacher Incentive	415.96	140.34	395.30	-	-			161.00
Copiers	290.69	7,932.00	8,222.69	-	-			-
Field Trips	1,225.34	21,197.54	20,696.89	-	-			1,725.99
Guidance	1,560.43	300.00	-	-	-			1,860.43
SEEK	31.23	1,380.00	1,209.64	-	101.59			100.00
Exterior door	753.86	-	-	-	753.86			-
Interior Painting	2,007.22	-	797.52	-	-			1,209.70
Lost/Damaged Textbooks	-	228.40	228.40	-	-			-
Teachers	538.94	6,921.00	6,578.70	-	-			881.24
Gymnasium	425.00	-	-	-	-			425.00
Substitute	100.00	-	-	-	100.00			-
Preschool	0.54	-	-	-	0.54			-
Classroom Donations	1,771.72	7,334.50	2,797.20	-	733.26			5,575.76
Grant fund	447.06	-	400.00	-	-			47.06
Principal's Discretionary	13,007.91	7,651.22	12,731.36	100.00	-			8,027.77
Drama Club	14,018.11	8,185.00	6,500.58	-	-			15,702.53
AR Reading	12.22	-	-	-	-			12.22
80/90/100 Club	214.30	-	-	-	-			214.30
BEP	617.09	8,206.95	6,855.87	-	617.07			1,351.10
Total Restricted Fund	45,425.67	106,311.39	103,586.82	100.00	2,306.32		-	45,943.92
Total General and Restricted Fund	\$ 102,636.73	\$ 139,547.94	\$ 138,942.76	\$ 2,306.32	\$ 2,306.32	\$	-	\$ 103,241.91

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - TUCKERS CROSSROADS ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				Transfers In	Out	Change in Inventory Reserves	
General Fund:							
Administrative	\$	\$ -	\$ 110.00	\$	\$	\$	\$
Bookstore		313.75	50.00			(161.48)	
Coke Funds		781.85	-				
Computer Equipment		563.37	3,721.21				
Copier - Admin.		-	1,166.33				
Copier - Teachers		-	3,164.49				
Donations & Gifts		164.88	-				
Equipment & Repairs		-	832.90				
Fees & Dues		217.63	200.00				
Fundraisers		14,295.38	11,408.42				
Instruction		918.00	3,880.44				
Furniture		1,875.74	486.14				
Office Supplies		1,585.71	2,331.04				
Oper. & Maint.		1,789.25	810.29				
Other		60.80	-				
Telephone		1,515.60	1,658.01				
Pictures		7,500.00	2.47				
Postage		-	147.00				
Refunds/ Reimb.		16.64	-				
Renovations		-	2,000.00				
Agendas		2,586.00	2,765.55				
Total General Fund	13,549.46	34,184.60	34,734.29	-	-	(161.48)	12,838.29
Restricted Fund:							
Music	54.08	2,425.00	933.98	-	-		1,545.10
CDC	4.29	45.00	24.96	-	-		24.33
Library	3,203.10	10,237.43	10,744.26	-	-		2,696.27
PE/Wellness	480.69	7,197.94	6,196.61	-	-		1,482.02
Special Ed	1,004.62	1,300.00	1,161.26	-	-		1,143.36
Yearbook	1,315.58	6,650.00	5,630.03	-	-		2,335.55
ADA	1,502.22	2,991.39	3,093.34	-	-		1,400.27
Copiers	-	6,252.00	6,252.00	-	-		-
Field Trips	653.42	804.00	659.07	-	-		798.35
Guidance	38.10	-	14.15	-	-		23.95
Storm Relief	3.10	-	-	-	-		3.10
SEEK	1.00	99.00	62.28	-	-		37.72
Lost/Damaged Textbooks	-	66.79	66.79	-	-		-
Teachers	18.19	3,881.08	3,748.49	-	-		150.78
Classroom Donations	3,217.23	4,210.60	3,936.33	-	-		3,491.50
Grants	500.00	500.00	-	-	-		1,000.00
Principal's Discretionary	968.79	1,561.44	2,222.84	-	-		307.39
Sports/Combined	11,419.30	11,494.58	11,922.88	-	-		10,991.00
Field Maintenance	-	2,150.00	2,150.00	-	-		-
Scoreboard Maintenance	-	37,480.00	37,480.00	-	-		-
Jr High Club	489.14	433.00	763.23	-	-		158.91
BEP	99.24	5,633.67	5,017.73	-	-		715.18
Total Restricted Fund	24,972.09	105,412.92	102,080.23	-	-	-	28,304.78
Total General and Restricted Fund	\$ 38,521.55	\$ 139,597.52	\$ 136,814.52	\$ -	\$ -	\$ (161.48)	\$ 41,143.07

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - W.A. WRIGHT ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Change in Inventory Reserves	Ending Balance
				In	Transfers Out			
General Fund:								
Administrative	\$	\$ -	\$ 120.00	\$	\$		\$	\$
Coke Funds		997.64	-					
Computer Equipment		-	23,012.74					
Contracted Services		-	4.95					
Donations & Gifts		32,260.45	-					
Equipment & Repairs		-	2,990.51					
Fundraisers		1,379.73	1,339.73					
Instruction		-	5,272.83					
Interest - Checking		69.22	-					
Mini Schools		2,722.28	581.49					
Office Supplies		2,230.15	4,536.99					
Oper. & Maint.		2,596.75	7,408.05					
Telephone		2,199.60	3,349.40					
Pictures		4,125.00	-					
Postage		-	260.30					
Renovations		-	1,840.08					
Tests/Exams		-	47.64					
Clinic		50.00	445.53					
Agendas		3,666.00	4,104.25					
Total General Fund	24,685.16	52,296.82	55,314.49	126.26	-		-	21,793.75
Restricted Fund:								
CDC	189.34	-	189.34	-	-			-
Computer Lab	119.17	484.80	465.09	-	-			138.88
Library	461.39	19,500.60	19,676.88	-	-			285.11
PE/Wellness	3.47	-	3.47	-	-			-
Science	46.74	100.00	65.70	-	-			81.04
Special Ed.	108.54	975.00	974.17	-	-			109.37
Yearbook	2,081.02	5,625.00	5,699.13	-	-			2,006.89
ADA	3,998.70	4,277.00	6,179.29	-	-			2,096.41
Coke Funds - Teacher incentives	156.18	165.45	-	-	-			321.63
Copier	970.43	11,832.00	11,889.19	1,134.58	-			2,047.82
Field Trips	793.82	20,313.62	20,360.25	-	-			747.19
Guidance	1,301.46	1,547.47	1,835.43	-	-			1,013.50
Teachers	674.58	7,592.00	6,947.14	-	674.58			644.86
Preschool	2.95	1,000.00	998.82	-	-			4.13
Classroom Donations	6,223.49	5,402.81	5,750.05	-	119.87			5,756.38
Grant	506.39	-	169.25	-	6.39			330.75
Principal's Discretionary	789.66	3,887.30	3,851.91	-	-			825.05
BEP	460.00	8,500.00	8,023.84	-	460.00			476.16
Total Restricted Fund	18,887.33	91,203.05	93,078.95	1,134.58	1,260.84		-	16,885.17
Total General and Restricted Fund	\$ 43,572.49	\$ 143,499.87	\$ 148,393.44	\$ 1,260.84	\$ 1,260.84	\$	-	\$ 38,678.92

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - WATERTOWN ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)		Change in Inventory Reserves	Ending Balance
				In	Out		
General Fund:							
Administrative	\$	\$ -	\$ 293.01	\$	\$	\$	\$
Bookstore		117.00	-			-	
Coke Funds		474.92	-				
Computer Equipment		-	792.40				
Copier - Admin.		-	923.72				
Donations & Gifts		50.00	-				
Equipment & Repairs		-	8,842.60				
Fees & Dues		-	1,310.00				
Fundraisers		17,360.25	8,981.70				
Instruction		-	3,315.20				
Interest - Checking		143.80	-				
Furniture		2,361.39	1,750.00				
Office Supplies		1,934.50	3,041.24				
Oper. & Maint.		2,252.50	128.52				
Telephone		2,605.99	2,975.36				
Pictures		3,804.78	-				
Postage		-	203.58				
Recycle Paper		6.93	-				
Clinic Supplies		-	255.62				
Agendas		3,210.00	4,622.97				
Total General Fund	52,291.31	34,322.06	37,435.92	-	-	-	49,177.45
Restricted Fund:							
Vocational Account	124.65	-	-	-	-		124.65
Art	79.72	-	79.72	-	-		-
Music	2,270.12	-	320.49	-	-		1,949.63
Outdoor	449.62	-	-	-	-		449.62
Library	463.70	10,875.94	8,896.28	-	-		2,443.36
PE/Wellness	5,742.23	1,670.45	4,672.20	-	-		2,740.48
Special Education	2,112.81	3,731.10	3,307.27	-	-		2,536.64
Yearbook	1,103.80	3,345.00	3,291.10	-	-		1,157.70
ADA	8,617.70	3,710.00	7,620.79	-	-		4,706.91
Bookstore	351.57	-	-	-	-	(61.75)	289.82
Coke Funds - Incentives	311.44	85.83	-	-	-		397.27
Copiers	3,624.78	6,360.00	9,984.78	-	-		-
Drama/Plays	779.90	-	-	-	-		779.90
Fee Waivers	1,471.60	-	-	-	-		1,471.60
Field Trips	1,309.81	9,305.01	9,809.79	-	-		805.03
Guidance	618.59	250.00	328.34	-	-		540.25
Storm Relief	-	2,154.30	1,868.00	-	-		286.30
Newspaper	0.77	-	-	-	-		0.77
SEEK	356.25	80.00	219.89	-	-		216.36
Teachers	9,800.68	8,056.50	8,532.20	-	-		9,324.98
Building Improve.	15,821.98	-	4,546.35	-	-		11,275.63
Family Resource	3,194.30	9,876.70	2,256.82	-	-		10,814.18
Pre School	859.03	1,000.00	1,251.60	-	-		607.43
Classroom Donations	9,092.17	6,944.68	8,082.89	-	-		7,953.96
Principal's Discretionary	643.10	7,808.13	3,181.93	-	-		5,269.30
Sports	72.27	-	72.27	-	-		-
Basketball	8,986.90	-	8,986.90	-	-		-
Baseball	72.74	-	72.74	-	-		-
Cheerleading	1,117.96	-	1,117.96	-	-		-
Football	7,048.68	-	7,048.68	-	-		-
Softball	25.65	-	25.65	-	-		-
Volleyball	2,598.69	-	2,598.69	-	-		-
FCA	13.91	-	13.91	-	-		-
National Honor Society	17.95	-	17.95	-	-		-
Student Council	2,608.71	-	2,608.71	-	-		-
BEP	4,993.18	8,812.64	10,424.07	-	-		3,381.75
Start Up Supplies	20,000.00	-	20,000.00	-	-		-
Start Up Library Books	40,000.00	-	40,000.00	-	-		-
Start up General Fund	30,000.00	-	30,000.00	-	-		-
Total Restricted Fund	186,756.96	84,066.28	201,237.97	-	-	(61.75)	69,523.52
Total General and Restricted Fund	\$ 239,048.27	\$ 118,388.34	\$ 238,673.89	\$ -	\$ -	\$ (61.75)	\$ 118,700.97

See Accompanying Notes to Financial Statements



**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - WEST ELEMENTARY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	In	Transfers Out	Change in Inventory Reserves	Ending Balance
General Fund:							
Bookstore	\$	\$ 584.22	\$ -	\$	\$	\$ (363.43)	\$
Coke Funds		729.37	-				
Computer Equipment		600.00	1,645.22				
Copier - Admin.		-	6,437.90				
Donations & Gifts		446.79	-				
Entertainment		-	175.00				
Equipment & Repairs		2,486.25	110.25				
Fundraisers		70,129.98	58,650.04				
Instruction		1,575.00	2,263.71				
Interest - Checking		488.07	-				
Furniture		6,880.19	5,626.30				
Office Supplies		2,140.39	6,819.63				
Oper. & Maint.		9,000.00	6,915.12				
Telephone		2,106.00	2,742.38				
Pictures		7,000.00	4.94				
Postage		-	347.49				
Clinic		-	435.66				
Agendas		3,510.00	3,855.86				
Total General Fund	38,344.51	107,676.26	96,029.50	251.16	-	(363.43)	49,879.00
Restricted Fund:							
Art	-	550.00	-	-	-		550.00
Band/Music	-	825.00	-	-	-		825.00
CDC Class	16.83	1,360.24	559.27	-	-		817.80
Computer Lab	387.68	-	245.48	-	-		142.20
Library	536.46	13,367.31	12,183.21	-	-		1,720.56
Science	437.21	810.00	505.90	-	-		741.31
Special Ed.	345.63	4,077.61	3,749.39	-	-		673.85
ADA Funds	1,701.27	4,383.00	3,842.91	-	-		2,241.36
Coke Funds	81.73	128.72	-	-	-		210.45
Copier	-	9,020.00	9,581.39	561.39	-		-
Field Trips	530.93	6,344.25	4,917.41	-	-		1,957.77
Guidance	492.00	2,111.43	1,365.36	-	-		1,238.07
Science Kits/Other	1,907.26	12.00	1,213.52	-	-		705.74
Jump Rope for Heart	-	1,355.00	1,355.00	-	-		-
SEEK	5,069.73	1,320.00	1,333.92	-	55.81		5,000.00
Teachers	392.16	7,828.00	7,723.81	-	392.16		104.19
Donations	2,391.31	11,361.96	10,057.93	-	195.35		3,499.99
Principal's Discretionary	4,011.98	12,223.14	9,703.10	-	-		6,532.02
Drama Club	3,384.07	-	-	-	-		3,384.07
BEP	169.23	6,600.00	6,551.54	-	169.23		48.46
Gym Floor Maintenance	8,000.00	-	8,000.00	-	-		-
Total Restricted Fund	29,855.48	83,677.66	82,889.14	561.39	812.55	-	30,392.84
Total General and Restricted Fund	\$ 68,199.99	\$ 191,353.92	\$ 178,918.64	\$ 812.55	\$ 812.55	\$ (363.43)	\$ 80,271.84

See Accompanying Notes to Financial Statements

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - REGULATORY BASIS - MT. JULIET MIDDLE SCHOOL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				In	Transfers Out	Change in Inventory Reserves	
General Fund:							
Administration	\$	\$ -	\$ 1,904.26	\$	\$	\$	\$
Coke Funds		4,573.93	-				
Computer Equip.		-	4,991.13				
Contracted Serv.		-	1,512.00				
Copiers		-	4,212.16				
Donations		11,350.80	-				
Equipment & Repairs		6,400.50	990.59				
Fines,Fees,Dues		-	100.00				
Fundraisers		112,647.52	71,546.10				
Instruction		1,495.00	2,008.16				
Interest/Checking		262.07	-				
Lockers		-	580.25				
Mini Schools		6,709.90	8,747.75				
Office Supplies		5,496.43	6,280.68				
Oper./Maint.		40.00	12,461.26				
Telephone		5,421.60	5,735.87				
Pictures		4,629.73	267.65				
Postage		-	1,084.49				
Refunds / Reimbursements		423.86	-				
Clinic Supplies		-	163.73				
Agendas		9,140.00	11,229.83				
Total General Fund	12,442.40	168,591.34	133,815.91	83.82	-	-	47,301.65
Restricted Fund:							
Art	-	922.79	904.99	-	-	-	17.80
Band	-	35,859.03	24,464.99	-	-	-	11,394.04
CDC	5,111.05	1,450.76	2,661.34	-	-	-	3,900.47
Computer Class	646.99	629.75	749.79	-	-	-	526.95
FFA Class	-	43.00	-	-	-	-	43.00
Greenhouse	2,347.87	4,125.00	2,769.95	-	-	-	3,702.92
Health	54.80	6,488.34	4,638.41	-	-	-	1,904.73
Language Arts	1,923.72	3,590.44	4,607.88	-	-	-	906.28
Library	3,279.29	28,107.89	28,103.25	-	-	-	3,283.93
Math	1,224.58	6,523.99	6,986.68	-	-	-	761.89
PE	5,316.68	3,470.00	3,579.50	-	5,207.18	-	-
Science	1,564.69	3,556.33	4,507.47	1,495.00	-	-	2,108.55
Social Studies	1,622.43	4,664.26	5,844.65	-	-	-	442.04
Special Ed.	1,243.06	2,275.00	51.38	-	-	-	3,466.68
Yearbook	4,017.67	7,928.00	5,295.73	-	-	-	6,649.94
ADA	1,817.31	10,542.00	11,848.99	-	-	-	510.32
Coke Funds	3,002.46	-	1,598.56	-	-	-	1,403.90
Copiers	152.09	22,322.00	22,474.09	-	-	-	-
Drama	8,745.53	(8,745.53)	-	-	-	-	-
Field Trips	2,754.48	22,216.00	19,730.64	-	-	-	5,239.84
Guidance	31.80	-	-	-	31.80	-	-
PE / Wellness	-	2,488.72	1,234.86	5,207.18	-	-	6,461.04
SEEK	573.16	1,100.00	1,074.44	-	-	-	598.72
Speech	19.16	325.00	344.16	-	-	-	-
Lost/Damaged Textbooks	382.50	530.67	913.17	-	-	-	-
Teachers	706.75	7,455.00	8,161.75	-	-	-	-
Donations	-	1,350.00	770.07	-	83.82	-	496.11
6th Grade	15.00	3,918.53	3,933.53	-	-	-	-
7th Grade	-	7,010.78	7,010.78	-	-	-	-
8th Grade	-	7,607.51	7,607.51	-	-	-	-
Grants	107.36	33,499.48	20,924.71	-	-	-	12,682.13
Chorus Performance	4,593.46	9,115.00	8,752.20	-	-	-	4,956.26
Principal's Discretionary	5,306.96	12,253.17	3,682.05	-	-	-	13,878.08
Basketball	22,713.48	38,351.55	34,091.27	-	-	-	26,973.76
Baseball	11,618.94	20,446.77	19,740.93	-	-	-	12,324.78
Cheer	4,422.36	24,785.70	26,144.67	-	-	-	3,063.39
Cross Country	813.45	2,933.88	1,972.45	-	-	-	1,774.88
Dance Team	5,406.24	10,728.52	11,753.12	-	-	-	4,381.64
Football	15,854.25	51,437.82	45,082.03	-	-	-	22,210.04
Golf	1,916.29	989.77	919.75	-	-	-	1,986.31
Soccer	899.03	24,259.03	19,414.08	-	-	-	5,743.98
Softball	1,275.74	12,723.63	8,617.67	-	-	-	5,381.70
Archery	474.94	1,854.88	887.03	-	-	-	1,442.79
Volleyball	2,531.58	6,231.65	2,883.00	-	-	-	5,880.23
Wrestling	3,263.37	2,087.00	3,234.44	-	-	-	2,115.93
Track	6,101.63	8,020.00	5,685.36	-	-	-	8,436.27
Concessions - Athletics	1,006.06	19,211.77	18,584.60	-	-	-	1,633.23
Gym Floor	585.66	-	-	-	-	-	585.66
Art Club	809.26	1,293.67	1,762.45	-	-	-	340.48
Beta Club	3,825.76	25,683.72	19,174.92	-	-	-	10,334.56
Chorus	-	5,873.75	713.59	-	-	-	5,160.16
Drama	55.72	47,700.59	25,822.14	-	-	-	21,934.17
FCA	126.96	500.00	-	-	-	-	626.96
Pep Club	296.72	131.10	-	-	-	-	427.82
Builders Club	-	698.70	421.72	-	-	-	276.98
Student Council	2,141.36	16,964.58	16,055.14	-	-	-	3,050.80
Bear Media	742.80	-	314.22	-	-	-	428.58
FFA	779.86	3,122.76	1,270.92	-	-	-	2,631.70
PAWS	1,933.00	-	438.00	-	1,495.00	-	-
BEP	2,459.99	13,650.00	13,580.08	31.80	-	-	2,561.71
Total Restricted Fund	148,615.30	582,303.75	493,791.10	6,733.98	6,817.80	-	237,044.13
Total General and Restricted Fund	\$ 161,057.70	\$ 750,895.09	\$ 627,607.01	\$ 6,817.80	\$ 6,817.80	\$ -	\$ 284,345.78

See Accompanying Notes to Financial Statements.

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - WATERTOWN MIDDLE SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				Transfers In	Out	Change in Inventory Reserves	
General Fund:							
Administration	\$	\$ 275.85	\$ 421.78	\$	\$	\$	\$
Agendas		1,960.00	2,637.41				
Coke Funds		601.18	-				
Computer Equipment		-	6,336.59				
Concessions		416.03	416.03				
Contracted Services		-	90.25				
Copiers - Admin.		-	418.70				
Copiers - Teachers		-	2,621.13				
Equipment & Repairs		-	2,250.00				
Fines,Fees,Dues		-	100.00				
Fundraisers		9,243.36	6,352.48				
General Fund:		50,000.00	-				
Instruction		-	197.78				
Interest/Checking		116.18	-				
Furniture		1,425.74	612.89				
Office Supplies		1,168.00	7,763.23				
Oper./Maint.		1,360.00	120.23				
Pictures		1,149.32	22.25				
Postage		-	326.95				
Renovations		-	769.46				
Telephone		1,152.00	1,759.22				
Test & Exams		-	121.49				
Total General Fund	-	68,867.66	33,337.87	-	-	-	35,529.79
Restricted Fund:							
Band/Music	-	2,941.85	1,623.57	-	-		1,318.28
Library	-	44,512.84	42,821.38	-	-		1,691.46
PE	-	2,227.23	321.62	-	-		1,905.61
Special Education	-	2,302.65	1,362.05	-	-		940.60
Yearbook	-	6,595.00	5,431.64	-	-		1,163.36
ADA Funds	-	6,206.76	2,708.42	-	-		3,498.34
Coke Funds	-	106.08	16.47	-	-		89.61
Copiers	-	3,840.00	3,840.00	-	-		-
Field Trips	-	1,991.87	1,597.80	-	-		394.07
Fundraisers	-	1,247.78	1,101.46	-	-		146.32
Lost/Damaged Textbooks	-	7.00	7.00	-	-		-
Teachers	-	2,995.00	1,982.63	-	-		1,012.37
Donations	-	4,163.38	2,084.44	-	-		2,078.94
Principal's Discretionary	-	2,364.84	1,672.11	-	-		692.73
Sports	-	2,674.94	1,704.66	-	-		970.28
Basketball	-	20,421.90	11,507.95	-	-		8,913.95
Baseball	-	1,971.84	1,971.84	-	-		-
Cheerleading	-	7,799.01	5,899.50	-	-		1,899.51
Football	-	19,678.31	9,915.87	-	-		9,762.44
Golf	-	225.00	187.00	-	-		38.00
Softball	-	3,431.85	3,316.65	-	-		115.20
Volleyball	-	11,368.34	9,240.33	-	-		2,128.01
Wrestling	-	524.37	-	-	-		524.37
Art Club	-	210.00	169.34	-	-		40.66
FCA	-	13.91	-	-	-		13.91
National Honor Society	-	17.95	-	-	-		17.95
Student Government	-	4,103.67	1,585.06	-	-		2,518.61
BEP	-	4,700.00	3,618.95	-	-		1,081.05
Total Restricted Fund	-	158,643.37	115,687.74	-	-	-	42,955.63
Total General and Restricted Fund	\$ -	\$ 227,511.03	\$ 149,025.61	\$ -	\$ -	\$ -	\$ 78,485.42

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - WEST WILSON MIDDLE SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				In	Transfers Out	Change in Inventory Reserves	
General Fund:							
Administration	\$	\$ -	\$ 1,229.58	\$	\$	\$	\$
Agendas		6,660.00	7,461.25				
Clinic Supplies		125.00	362.33				
Coke Funds		1,797.06	-				
Computer Equipment		-	1,437.16				
Copiers - Teachers		-	14,339.71				
Donations/Gifts		5,936.69	-				
Equipment & Repairs		-	661.46				
Fines,Fees,Dues		14.00	13.30				
Fundraisers		41,217.57	17,754.23				
Instruction		-	4,312.08				
Interest/Checking		197.89	-				
Lockers		288.00	-				
Nextel		4,927.72	399.96				
Office Supplies		4,040.90	10,267.92				
Oper./Maint.		4,700.50	4,111.33				
Pictures		3,450.89	-				
Postage		-	1,688.56				
Telephone		4,041.65	3,592.17				
Total General Fund	16,732.70	77,397.87	67,631.04	309.15	-	-	26,808.68
Restricted Fund:							
Arts	356.05	1,000.00	1,058.70	-	-		297.35
Band/Music	1,379.06	14,815.20	11,793.85	-	-		4,400.41
CDC	0.14	120.00	108.95	-	11.19		-
Computer	211.16	621.16	-	-	-		832.32
FCCLA	577.81	-	-	-	-		577.81
Today's Health	31.69	621.16	475.30	-	-		177.55
Language Arts	101.48	2,955.67	2,052.99	-	-		1,004.16
Library	797.24	10,417.99	10,505.61	-	-		709.62
Math	71.45	2,733.29	2,102.29	-	-		702.45
PE	4,314.13	-	804.00	415.00	-		3,925.13
Science	37.43	3,031.97	1,608.91	82.38	22.30		1,520.57
Social Studies	2,186.63	3,844.67	2,298.36	-	-		3,732.94
Special Education	1,475.02	2,065.00	1,504.78	11.19	-		2,046.43
Yearbook	8,701.30	8,293.62	6,638.14	-	-		10,356.78
ADA Funds	8,580.18	7,742.00	10,752.94	-	-		5,569.24
Copiers	-	16,347.00	16,347.00	-	-		-
Drama	1,038.76	-	221.49	-	-		817.27
Field Trips	1,013.16	418.88	-	-	-		1,432.04
Guidance	163.43	450.00	503.51	136.59	-		246.51
Fundraisers	292.37	-	-	-	292.37		-
Seek	383.63	2,683.00	2,743.63	-	-		323.00
Lost/Damaged Textbooks	-	39.95	39.95	-	-		-
Teachers	15.98	-	-	-	15.98		-
Grants	1,589.10	500.00	2,006.72	-	82.38		-
Chorus Class	161.93	1,595.00	1,750.93	12.22	-		18.22
Principal's Discretionary	4,107.20	4,020.73	4,097.72	-	9.82		4,020.39
Wildcats	1,791.48	-	235.14	-	-		1,556.34
Sports	7,099.58	42,209.90	45,133.32	-	-		4,176.16
Basketball	6,434.97	22,167.00	12,477.56	-	-		16,124.41
Baseball	7,348.60	19,317.70	21,637.33	-	-		5,028.97
Cheerleading	13,497.01	74,981.04	71,469.05	-	-		17,009.00
Cross Country	2,527.62	5,156.00	6,174.26	-	-		1,509.36
Dance Team	3,141.54	13,823.13	9,386.39	-	-		7,578.28
Football	13,345.39	26,687.20	29,531.04	-	-		10,501.55
Golf	2,541.25	1,483.00	2,042.81	-	-		1,981.44
Soccer	3,107.23	12,092.60	12,321.14	-	-		2,878.69
Softball	4,140.25	11,488.50	7,511.62	-	-		8,117.13
Tennis	-	2,519.23	1,726.04	-	-		793.19
Volleyball	1,062.08	5,032.50	4,513.59	-	-		1,580.99
Wrestling	3,668.27	3,993.00	5,997.12	-	-		1,664.15
Track	1,118.17	470.00	950.40	-	-		637.77
BOE Athletic	-	-	-	-	-		-
Concessions	1,998.13	-	1,771.34	-	-		226.79
Beta	241.94	550.54	587.70	-	-		204.78
Chorus Club	12.22	-	-	-	12.22		-
Drama	2,570.16	5,794.00	2,621.63	-	-		5,742.53
FCA	121.34	1,048.00	537.51	-	-		631.83
HOSA	0.80	-	-	-	0.80		-
Stars	136.59	-	-	-	136.59		-
Student Government	2,907.47	3,536.25	3,168.72	-	-		3,275.00
Green Team Club	30.02	31.33	-	-	-		61.35
Best Buddies	-	308.00	184.11	-	-		123.89
Crochet Club	84.03	231.50	263.36	-	-		52.17
Archery	415.00	-	-	-	415.00		-
BEP	2,964.51	13,001.51	13,406.43	32.12	-		2,591.71
Total Restricted Fund	119,891.98	350,238.22	333,063.38	689.50	998.65	-	136,757.67
Total General and Restricted Fund	\$ 136,624.68	\$ 427,636.09	\$ 400,694.42	\$ 998.65	\$ 998.65	\$ -	\$ 163,566.35

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - LEBANON HIGH SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)		Change in Inventory Reserves	Ending Balance
				In	Out		
General Fund:							
Administrative	\$	\$ 406.27	\$ 5,366.82	\$	\$	\$	\$
Breakage		332.50	-				
Coke Funds		23,311.06	-				
Computer Equipment		77.33	-				
Contracted Services		-	5,978.21				
Donations/Gifts		245.70	-				
Fines, Fees, Dues		1,084.25	10.00				
Fundraisers		220.00	-				
Instruction		1,200.00	2,762.00				
Interest Checking		786.90	-				
Furniture		7,830.20	1,233.96				
Office Supplies		6,044.40	6,413.84				
Operation/Maintenance		7,038.00	4,123.00				
Telephone		5,961.60	5,634.44				
Pictures		11,000.00	-				
Postage		-	2,512.65				
Renovations		-	200.00				
Tests/Exams		-	507.00				
Clinic Supplies		-	172.71				
Parking Fees		9,894.50	1,197.00				
Parking Lot		9,936.00	8,820.00				
Total General Fund	197,501.82	85,368.71	44,931.63	1,435.24	-	-	239,374.14
Restricted Fund:							
Vocational Accounts	4,735.38	25,578.25	26,949.59	700.00	-		4,064.04
Art	660.77	4,413.00	4,767.06	-	-		306.71
Ag Mechanics	1,993.90	-	-	-	1,993.90		-
Band	2,499.91	6,000.00	4,424.95	-	-		4,074.96
Business	283.43	635.00	613.42	-	-		305.01
Carpentry	-	3,630.00	2,830.96	18,233.66	-		19,032.70
CDC	1,473.39	-	-	-	1,473.39		-
Drafting Class	105.99	-	104.75	-	-		1.24
Criminal Justice	214.41	-	14.00	-	-		200.41
ESL	68.86	1,635.00	1,161.78	-	-		542.08
FCCLA	84.78	761.00	797.60	-	-		48.18
FFA	7,304.58	39,632.36	38,991.99	-	-		7,944.95
French	-	207.00	119.62	-	-		87.38
Greenhouse/Horticulture	25,972.19	16,898.75	8,660.41	6,520.00	-		40,730.53
Health Science	114.58	1,802.00	1,645.14	-	-		271.44
Language Arts	414.55	1,990.00	1,356.39	-	-		1,048.16
Library	8,284.48	11,464.82	10,739.19	-	-		9,010.11
Math	108.24	3,446.66	2,774.67	-	-		780.23
Science	987.73	7,987.50	6,019.60	-	-		2,955.63
Social Studies	622.53	1,548.50	1,071.77	-	-		1,099.26
Spanish	47.11	426.50	470.01	-	-		3.60
Special	1,670.74	4,800.80	3,807.63	1,473.39	-		4,137.30
Floral	2,992.91	-	1,613.77	-	-		1,379.14
Yearbook	7,802.02	40,370.00	40,310.68	-	-		7,861.34
ADA	3,073.06	11,666.00	8,477.76	-	-		6,261.30
AP/PSAT	3,428.96	23,150.00	24,378.00	-	-		2,200.96
Boys/Girls State	230.00	-	-	-	-		230.00
Coke Funds	-	3,908.01	413.78	-	-		3,494.23
Coke Funds - Conferences	75.06	66.74	66.74	-	-		75.06
Coke Funds - Teacher Incentives	1,228.78	123.42	1,352.20	-	-		-
Coke Funds - Student Incentives	3,317.27	442.28	515.00	-	-		3,244.55
Copiers	6,162.05	20,540.50	21,916.09	-	-		4,786.46
Drama	7,812.80	470.00	-	-	7,812.80		470.00
Field Trips	660.49	4,981.52	4,774.39	-	-		867.62
FFA Scholarship	799.90	-	268.35	-	-		531.55
Child Development	-	165.00	736.82	599.89	-		28.07
Fundraiser	-	74,204.01	73,425.85	13,002.62	-		13,780.78
Mark P White	77,478.11	24,524.95	61,576.48	-	-		40,426.58
Newspaper	926.44	722.00	540.00	-	-		1,108.44

(Continued)

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - LEBANON HIGH SCHOOL (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)		Change in Inventory Reserves	Ending Balance
				Transfers In	Out		
Restricted Fund (Continued):							
Textbooks	\$ -	\$ 2,389.81	\$ 2,389.81	\$ -	\$ -	\$ -	\$ -
Marketing	43.38	860.00	663.11	-	-	-	240.27
Building Maint	769.75	-	500.00	-	-	-	269.75
PSAT/ACT Tests	-	686.00	658.00	-	-	-	28.00
Family Resource	2,128.19	237.25	194.97	-	-	-	2,170.47
AG Mechanics	-	330.00	388.56	1,993.90	-	-	1,935.34
Attendance	-	7,978.10	4,399.22	-	-	-	3,578.88
Cosmetology Class	331.55	1,475.00	1,806.55	-	-	-	-
Chorus / Dance	78.94	1,676.70	728.94	-	-	-	1,026.70
Donations	-	421.00	138.39	-	-	-	282.61
Greenhouse Relocation Fund	6,520.00	-	-	-	6,520.00	-	-
TV Show	4,458.64	-	-	-	4,458.64	-	-
Student Body Benefit	1,758.43	-	-	-	-	-	1,758.43
Merit Moms Grant	1,120.18	-	493.41	-	-	-	626.77
Business Ed Grant Norman	1.02	-	-	-	-	-	1.02
Business Ed Grant Oleole	0.00	-	-	-	-	-	-
Spectra Energy - Hallums	1,000.00	-	-	-	-	-	1,000.00
Spectra Energy - Griggs	106.00	-	-	-	-	-	106.00
Business Ed Grant - Jordan	250.00	-	250.00	-	-	-	-
ROTC Grant - Sims	1,000.00	1,000.00	-	-	-	-	2,000.00
Teacher of year - Murphy	430.00	-	-	-	430.00	-	-
Grant - Mcdowell	-	1,000.00	-	-	-	-	1,000.00
Media	-	57.00	921.61	4,458.64	-	-	3,594.03
Chorus Class	624.90	450.00	1,072.90	-	-	-	2.00
Principals Discretionary	11,868.00	16,959.32	7,198.30	-	-	-	21,629.02
General Athletics	17,466.90	3,773.34	7,949.67	-	-	-	13,290.57
Basketball	36,649.68	85,860.86	95,150.18	-	-	-	27,360.36
Baseball	18,071.76	56,768.21	45,233.77	-	-	-	29,606.20
Bowling	-	1,869.00	835.00	-	-	-	1,034.00
Cheerleading	25,957.07	58,660.54	67,687.68	-	-	-	16,929.93
Cross Country	2,587.16	4,166.49	4,213.89	-	-	-	2,539.76
Dance Team	1,754.86	7,046.67	7,702.62	-	647.05	-	451.86
Football	36,736.53	67,842.95	77,414.18	-	-	-	27,165.30
Golf	105.44	2,937.00	2,721.82	-	-	-	320.62
Soccer Teams	4,660.41	11,025.42	10,257.48	-	-	-	5,428.35
Softball	856.45	11,526.83	8,773.40	-	-	-	3,609.88
Tennis	3,957.12	5,273.92	8,553.78	-	-	-	677.26
Volleyball	5,567.91	14,795.20	13,749.26	-	-	-	6,613.85
Wrestling	422.31	11,237.02	8,939.13	-	-	-	2,720.20
Track	5,396.10	10,515.55	5,271.89	-	-	-	10,639.76
Field Maintenance	-	10,000.00	-	-	-	-	10,000.00
ROTC	4,139.16	26,501.57	22,414.72	-	-	-	8,226.01
Auto	1,843.82	813.94	1,459.07	-	-	-	1,198.69
Beta Club	2,541.85	-	-	-	-	-	2,541.85
Banking Club	1,903.57	574.00	858.68	-	-	-	1,618.89
Career With Children	599.89	-	-	-	599.89	-	-
Football Memorial	250.00	-	-	-	250.00	-	-
Drama Club	-	5,181.41	7,055.90	7,812.80	-	-	5,938.31
Chorus	785.01	-	467.19	-	-	-	317.82
Environmental	980.52	-	339.62	-	-	-	640.90
FBLA Price	940.50	8,254.80	8,538.39	-	-	-	656.91
FCA	648.25	-	-	-	-	-	648.25
FCCLA	2,900.66	538.00	249.21	-	-	-	3,189.45
HOSA	7,735.30	23,515.75	23,353.88	-	-	-	7,897.17
Key Club	344.76	-	-	-	-	-	344.76
Marketing	2,846.40	4,612.00	4,344.35	-	-	-	3,114.05
Jaelin Davis Memorial	-	-	-	250.00	-	-	250.00
National Honor Society	749.81	202.50	763.55	-	-	-	188.76
Pep Club	338.70	40.00	135.00	-	-	-	243.70
Carpentry	18,233.66	-	-	-	18,233.66	-	-
Spanish Club	1,078.27	-	-	-	-	-	1,078.27
Dance Club	-	1,043.42	1,459.93	647.05	-	-	230.54

(Continued)

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - LEBANON HIGH SCHOOL (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				Transfers In	Out	Change in Inventory Reserves	
Restricted Fund (Continued):							
Student Gov't.	\$ 895.25	\$ 3,323.89	\$ 3,655.64	\$ -	\$ -	\$ -	\$ 563.50
Skills USA	3,156.40	8,690.31	10,492.52	-	-	-	1,354.19
Performing Arts Club	3,801.84	-	3,801.84	-	-	-	-
Academics Club	1,332.98	-	-	-	-	-	1,332.98
Criminal Justice Club	278.45	240.00	403.75	-	-	-	114.70
Culinary Club	13,002.62	-	-	-	13,002.62	-	-
LHS Humane Society	135.19	421.88	349.99	-	-	-	207.08
Rachel's Challenge	7.65	-	-	-	-	-	7.65
Class of 2015	1,464.47	3,573.00	3,602.23	-	1,435.24	-	-
Class of 2016	651.49	1,081.00	988.07	-	-	-	744.42
Class of 2017	-	650.00	588.86	-	-	-	61.14
Class of 2018	-	225.00	-	-	-	-	225.00
Academic Banquet	-	1,893.00	1,648.80	-	-	-	244.20
Graduation	4,626.23	4,655.00	4,657.22	430.00	-	-	5,054.01
Prom	13,056.86	30,815.00	29,341.93	-	-	-	14,529.93
Literacy Club	47.48	-	-	-	-	-	47.48
Video Game Club	18.85	-	-	-	-	-	18.85
History Club	-	75.00	70.00	-	-	-	5.00
BEP	10,775.60	20,647.14	24,453.83	-	700.00	-	6,268.91
New LHS Fund	3,201.58	-	2,518.50	-	-	-	683.08
Total Restricted Fund	471,627.15	884,578.36	901,956.63	56,121.95	57,557.19	-	452,813.64
Total General and Restricted Fund	\$ 669,128.97	\$ 969,947.07	\$ 946,888.26	\$ 57,557.19	\$ 57,557.19	\$ -	\$ 692,187.78

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - MT. JULIET HIGH SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)		Change in Inventory Reserves	Ending Balance
				In	Out		
General Fund:							
Administrative	\$	\$ 125.00	\$ 2,356.56	\$	\$	\$	\$
Breakage/Property		35.00	-				
Coke Funds		22,067.59	-				
Computer Equipment		35,594.00	58,783.31				
Contracted Services		-	8,363.42				
Copiers/Admin		-	1,517.65				
Donations/Gifts		3,195.45	-				
Equipment & Repairs		8,352.10	10,705.48				
Fines,Fees,Dues		435.89	-				
Fundraisers		71.60	61.36				
Instruction		25.00	5,879.91				
Interest Checking		2,404.65	-				
Interest Savings		354.42	-				
Mini Schools		8,630.20	2,548.68				
Office Supplies		7,070.05	7,627.26				
Operation/Maintenance		-	4,410.50				
Telephone		10,963.03	13,198.13				
Pictures		31,377.69	-				
Postage		1,218.95	2,576.23				
Renovations		-	2,700.00				
Clinic Supplies		-	823.82				
Parking fees		14,095.00	726.20				
Agendas		11,627.00	11,293.00				
Total General Fund	146,871.69	157,642.62	133,571.51	-	-	-	170,942.80
Restricted Fund:							
Vocational Accounts	3,028.91	19,281.62	18,480.62	-	-		3,829.91
Art	3,253.85	3,631.00	5,586.43	-	-		1,298.42
Auto Mechanics	567.66	-	-	-	-		567.66
Band	251.68	20,457.50	19,716.79	-	-		992.39
Commercial Business	234.06	2,367.54	2,139.02	-	-		462.58
CDC	299.10	-	299.10	-	-		-
Drafting	10.59	16.51	-	-	-		27.10
FACS	36.79	1,370.00	1,352.54	-	-		54.25
FFA	5,465.25	38,473.07	38,196.60	-	-		5,741.72
French	71.64	33.00	-	-	-		104.64
German	0.22	210.00	209.29	-	-		0.93
Greenhouse/Horticulture	29,447.63	11,224.77	6,346.51	-	-		34,325.89
Health Science	199.69	1,735.00	1,790.00	-	-		144.69
Language Arts	1,699.83	1,699.95	2,264.60	-	-		1,135.18
Library	186.22	12,850.06	12,698.70	-	-		337.58
Math	388.01	2,480.20	2,778.64	-	-		89.57
Science	271.44	12,086.15	10,220.76	-	-		2,136.83
Social Studies	195.49	399.00	169.58	-	-		424.91
Spanish	108.40	1,249.00	1,104.17	-	-		253.23
Special Education	1,136.50	3,525.00	3,046.15	-	-		1,615.35
Floral Design	2,033.88	-	2,000.10	-	-		33.78
Yearbook	9,497.32	71,798.00	70,895.32	-	-		10,400.00
ADA	7,919.79	13,559.00	12,950.24	-	-		8,528.55
Advanced Placement	5,751.55	95,746.00	87,900.50	-	-		13,597.05
Calculators	444.89	-	-	-	-		444.89
Coke Fund - Board Allocated	2,410.30	4,227.45	2,711.35	-	-		3,926.40
CD-Coke Funds	4,000.00	-	-	-	-		4,000.00
Copiers	432.59	28,594.00	28,594.00	-	-		432.59
Drama	1,336.50	1,372.99	2,561.34	-	-		148.15
Guidance	154.75	-	-	-	-		154.75
Hurricane Relief	889.94	-	530.63	-	-		359.31
Driver's Education	2,500.00	2,500.00	-	-	-		5,000.00
School Needs	8,675.63	22,705.00	14,127.82	-	-		17,252.81
Football Facility	11,250.00	-	11,250.00	-	-		-
Newspaper	164.53	-	-	-	-		164.53
Technology/Media	21,361.92	98.50	-	-	-		21,460.42
Textbooks	-	1,571.85	1,571.85	-	-		-
Donations	-	500.00	188.32	-	-		311.68
PSAT/ACT Test	-	1,517.00	1,512.00	-	-		5.00

(Continued)

See Accompanying Notes to Financial Statements



**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - MT. JULIET HIGH SCHOOL (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Change in Inventory Reserves	Ending Balance
				Transfers In	Out			
Restricted Fund (Continued):								
Ag. Mechanics	\$ 1,281.76	\$ -	\$ 270.52	\$ -	\$ -	\$ -	\$ -	\$ 1,011.24
Attendance	2,048.44	35,366.88	13,312.22	-	-	-	-	24,103.10
CD - Concessions	7,500.00	-	-	-	-	-	-	7,500.00
MCJROTC	4,097.73	5,956.95	4,543.73	-	-	-	-	5,510.95
Channel 9	585.59	1,618.93	1,335.72	-	-	-	-	868.80
Chorus	140.00	2,348.00	1,976.95	-	-	-	-	511.05
Principal's Discretionary	3,781.84	4,256.59	6,360.95	-	-	-	-	1,677.48
Sports	954.13	5,863.04	4,112.71	-	-	-	-	2,704.46
Basketball	19,988.15	91,537.21	95,752.79	-	-	-	-	15,772.57
Baseball	813.21	40,173.62	34,530.98	1,500.00	-	-	-	7,955.85
Cheerleading	6,149.66	58,168.51	29,397.57	-	-	-	-	34,920.60
Cross Country	527.75	6,967.86	7,198.70	-	-	-	-	296.91
Dance Team	2,931.46	9,388.00	10,104.12	-	-	-	-	2,215.34
Football	85,452.13	444,420.08	493,093.97	-	-	-	-	36,778.24
Golf	1,009.67	2,250.00	2,269.72	-	-	-	-	989.95
Soccer Teams	8,551.09	17,332.28	17,557.70	-	1,500.00	-	-	6,825.67
Softball	1,133.00	4,634.95	2,366.74	-	-	-	-	3,401.21
Tennis	961.32	4,474.00	4,524.08	-	-	-	-	911.24
Volleyball	4,756.19	17,537.70	13,332.28	-	-	-	-	8,961.61
Wrestling	530.50	13,498.00	12,294.08	-	-	-	-	1,734.42
Track	10,096.65	17,661.51	21,659.70	-	-	-	-	6,098.46
Beta Club	1,223.21	210.00	-	-	-	-	-	1,433.21
Chorus	5,631.71	35,641.46	33,642.73	-	-	-	-	7,630.44
Debate Team	19.00	-	-	-	-	-	-	19.00
FBLA	15.10	-	-	-	-	-	-	15.10
FCA	134.63	-	-	-	-	-	-	134.63
FCCLA	310.18	1,059.86	1,110.91	-	-	-	-	259.13
German Club	-	105.00	104.42	-	-	-	-	0.58
HOSA	1,531.78	8,939.01	10,470.79	-	-	-	-	-
Interact	-	2,300.00	-	-	-	-	-	2,300.00
Latin Club	28.00	-	-	-	-	-	-	28.00
Amy Biddle Memorial Fund	1,052.48	200.00	294.00	-	-	-	-	958.48
Mu Alpha Theta	415.71	120.00	185.00	-	-	-	-	350.71
National Honors	895.46	1,130.00	1,319.03	-	-	-	-	706.43
STARS	38.00	-	-	-	-	-	-	38.00
Science Club	140.62	195.00	180.50	-	-	-	-	155.12
Spanish Club	157.37	-	-	-	-	-	-	157.37
Step Squad	373.54	160.00	405.05	-	-	-	-	128.49
Student Council	177.89	1,897.00	2,064.02	-	-	-	-	10.87
Youth in Government	1,761.08	2,813.90	2,574.64	-	-	-	-	2,000.34
KET Club	167.74	1,122.14	817.51	-	-	-	-	472.37
VICA Co-op	172.00	-	-	-	-	-	-	172.00
Academics Club	103.15	-	-	-	-	-	-	103.15
Creative Writing	-	35.00	-	-	-	-	-	35.00
E La Vita	479.95	-	-	-	-	-	-	479.95
Green Team	62.02	30.52	-	-	-	-	-	92.54
National Art	342.64	10.00	196.65	-	-	-	-	155.99
Unplugged	-	210.00	205.23	-	-	-	-	4.77
Stem Club	143.54	39.35	140.00	-	-	-	-	42.89
Best Buddies	463.69	551.00	730.89	-	-	-	-	283.80
Young Republicans	25.00	-	-	-	-	-	-	25.00
Class of '15	228.94	8,760.41	8,256.97	-	-	-	-	732.38
Class of '16	132.15	1,635.50	1,599.75	-	-	-	-	167.90
Class of '17	303.42	-	-	-	-	-	-	303.42
Class of '18	-	1.00	-	-	-	-	-	1.00
Graduation	14,031.83	34,072.40	21,294.08	-	-	-	-	26,810.15
Prom	1,204.95	39,175.50	40,266.45	-	-	-	-	114.00
World Studies Club	109.06	-	-	-	-	-	-	109.06
Fest Club	-	1,320.00	826.79	-	-	-	-	493.21
Bass Club	-	120.00	120.00	-	-	-	-	-
BEP	5,752.12	16,730.00	16,251.55	-	-	-	-	6,230.57
Total Restricted Fund	326,594.78	1,319,317.32	1,282,245.16	1,500.00	1,500.00	-	-	363,666.94
Total General and Restricted Fund	\$ 473,466.47	\$ 1,476,959.94	\$ 1,415,816.67	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 534,609.74

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - WATERTOWN HIGH SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)		Change in Inventory Reserves	Ending Balance
				Transfers In	Out		
General Fund:							
Administrative	\$	\$ 49.90	\$ 886.41	\$	\$	\$	\$
Coke Funds		7,755.89	-				
Computer Equipment		-	76.79				
Copiers/Admin		-	1,774.32				
Copier/Teacher		-	5,268.27				
Donations/Gifts		72.05	-				
Equipment & Repairs		-	1,004.00				
Instruction		-	2,071.16				
Interest Checking		334.43	-				
Furniture		1,782.18	-				
Office Supplies		1,460.00	2,783.30				
Operation/Maintenance		1,700.00	10.59				
Telephone		1,990.19	3,341.83				
Pictures		2,000.00	45.50				
Postage		43.33	533.43				
Test/Exams		4,764.00	4,790.25				
Parking Fees		1,275.00	523.00				
Agendas		2,400.00	2,595.00				
Total General Fund	11,913.61	25,626.97	25,703.85	-	-	-	11,836.73
Restricted Fund:							
Vocational Extra	2,066.74	6,563.36	5,791.30	-	-		2,838.80
Academic Banquet	2.53	631.56	634.09	-	-		-
Art	-	690.00	531.13	-	158.87		-
Band	2,043.96	3,035.09	3,705.18	-	-		1,373.87
Business	-	195.00	195.00	-	-		-
Computer class	-	100.00	-	-	-		100.00
FFA	17,836.21	40,429.03	41,062.01	-	-		17,203.23
Greenhouse	11,800.97	9,608.90	13,713.87	-	-		7,696.00
Health Science Class	-	840.00	840.00	-	-		-
Language Arts	143.16	219.00	78.82	-	140.18		143.16
Library	1,265.24	2,683.60	3,573.00	-	-		375.84
Math	-	213.00	213.00	-	-		-
Field Day	296.43	-	-	-	-		296.43
Science	2,963.55	1,290.00	2,566.94	-	852.75		833.86
Social Studies	-	141.00	138.66	-	2.34		-
Spanish Class	-	36.00	-	-	36.00		-
Special Ed.	490.94	1,250.00	810.70	-	-		930.24
Yearbook	701.17	21,429.75	20,093.14	-	-		2,037.78
ADA	2,175.93	2,800.00	2,696.67	-	-		2,279.26
Calculator Fund	379.12	-	99.23	-	-		279.89
Coke Fund Proceeds	296.82	1,375.60	1,369.94	-	-		302.48
Copier	3.50	4,800.00	4,803.50	-	-		-
Drama	-	310.00	200.00	-	110.00		-
Fee Waiver	-	211.85	211.85	-	-		-
Field Trip	23.75	2,005.80	1,455.84	-	-		573.71
Band Unifor Fundraiser	6,584.97	-	2,669.37	-	-		3,915.60
Night of the Arts Band Chorus	-	80.00	-	-	-		80.00
Night of the Arts Art	-	80.00	-	-	-		80.00
Extra Class Fees	413.61	110.94	295.25	1,300.14	-		1,529.44
PSAT & ACT Tests	-	75.00	70.00	-	-		5.00
WHS Cares	249.53	-	142.45	-	-		107.08
Astronomy Grant	116.82	-	-	-	-		116.82
Youth Links	379.59	-	-	-	-		379.59
Chamber Grant	0.29	-	0.29	-	-		-
PE Grant	27.85	-	-	-	-		27.85
Journalism/ Newspaper	80.38	466.00	422.63	-	-		123.75
Principals Discretionary	652.74	1,296.57	929.68	-	-		1,019.63
General Athletics	92,120.88	217,414.95	253,014.19	18,000.00	-		74,521.64
Scoreboard Maintenance	-	34,400.00	34,400.00	-	-		-
Art Club	2.64	-	-	-	-		2.64
Beta Club	765.48	346.93	620.96	-	-		491.45
Chorus Club	414.00	6,762.09	6,895.99	-	-		280.10
Drama	977.44	740.00	493.60	-	-		1,223.84
FBLA	6,089.12	27,865.46	31,312.12	-	-		2,642.46
FCA	24.49	-	-	-	-		24.49
HOSA	369.36	3,625.04	3,479.32	-	-		515.08
Brent Bishop Scholarship	250.00	-	-	-	-		250.00
Citizenship Award	898.41	-	6.55	-	-		891.86
Mu Alpha Theta	-	180.00	171.00	-	-		9.00
Honor Society	-	461.75	316.74	-	-		145.01
Pep Club	121.20	661.50	610.74	-	-		171.96
STARS	55.47	-	-	-	-		55.47
Spanish Club	50.41	138.85	25.00	-	-		164.26
Student Gov't.	202.54	464.50	531.35	-	-		135.69
Criminal Justice Club	68.44	-	-	-	-		68.44
Purple Knights	47.25	-	-	-	-		47.25
Graduation	95.33	-	-	-	-		95.33
Prom	2,787.56	6,877.55	7,786.34	-	-		1,878.77
BEP	1,767.74	5,700.00	4,678.13	-	-		2,789.61
Career Tech Program	53,500.00	-	43,367.33	-	-		10,132.67
Athletic Equipment	165,697.77	2,520.00	134,984.49	-	18,000.00		15,233.28
Total Restricted Fund	377,301.33	411,125.67	632,007.39	19,300.14	19,300.14	-	156,419.61
Total General and Restricted Fund	\$ 389,214.94	\$ 436,752.64	\$ 657,711.24	\$ 19,300.14	\$ 19,300.14	\$ -	\$ 168,256.34

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - WILSON CENTRAL HIGH SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				In	Transfers Out	Change in Inventory Reserves	
General Fund:							
Administrative	\$	\$ -	\$ 2,155.89	\$	\$	\$	\$
Agendas		10,566.00	8,520.00				
Breakage		255.00	-				
Clinic Supplies		-	375.63				
Coke Fund		15,160.06	360.00				
Computer Equipment		-	5,518.99				
Contracted Services		-	2,972.00				
Copiers		-	3,714.86				
Donations/Gifts		1,246.43	-				
Equipment & Repairs		-	2,080.86				
Fines, Fees & dues		545.05	-				
Instruction		250.00	4,973.16				
Interest Earned - Checking		557.66	-				
Lockers		34.00	-				
Furniture		7,846.04	7,126.89				
Office Supplies		6,427.65	6,715.64				
Operation/Maintenance		7,573.71	5,045.02				
Parking Lot		3,870.00	2,870.36				
Telephone		6,339.60	8,180.61				
Postage		-	4,159.22				
Refunds/Reimb .		75.00	-				
Tests /Exams		2,615.52	3,322.77				
Total General Fund	78,088.77	63,361.72	68,091.90	-	-	-	73,358.59
Restricted Fund:							
Vocational Accounts	1,510.85	22,776.00	20,639.47	-	-		3,647.38
Art	1,043.89	4,680.00	4,692.40	-	-		1,031.49
Auto Mechanics	327.78	15.00	-	-	-		342.78
Band uniforms	42,593.75	-	42,593.75	-	-		-
WC Honor Band	2,843.27	3,994.00	3,528.23	-	-		3,309.04
Band	662.01	11,196.50	11,490.88	-	-		367.63
Business	1,476.92	1,035.00	1,029.43	-	-		1,482.49
Carpentry	128.97	709.00	338.79	-	-		499.18
Criminal Justice	8.91	6.00	3.00	-	-		11.91
Culinary Arts	1,863.04	35,517.96	34,109.54	-	-		3,271.46
Drafting	1.59	450.00	333.56	-	-		118.03
FCCLA	240.63	430.00	652.30	-	-		18.33
FFA	3,573.92	57,074.75	57,298.59	-	-		3,350.08
French	7.04	219.00	218.96	-	-		7.08
Greenhouse/Horticulture	12,538.65	14,297.13	11,988.97	-	-		14,846.81
Health Science	793.87	2,110.00	2,478.35	-	-		425.52
Language Arts	171.27	4,311.05	4,070.09	-	-		412.23
Latin	6.71	-	-	-	-		6.71
Library	4,792.31	12,410.02	10,670.46	-	-		6,531.87
Math	44.21	1,647.91	1,594.43	-	-		97.69
NJROTC	15,796.94	9,822.75	7,037.69	-	-		18,582.00
PE/Wellness	80.17	-	-	-	-		80.17
Science	721.28	7,761.00	8,072.96	-	-		409.32
Social Studies	133.51	482.00	450.78	-	-		164.73
Spanish	77.61	842.00	790.52	-	-		129.09
Special Ed.	1,515.05	3,155.00	3,318.96	-	-		1,351.09
Yearbook	14,434.89	60,977.41	15,904.84	-	-		59,507.46
ADA	2,409.27	12,825.00	8,162.62	-	-		7,071.65
Advanced	2,839.44	47,713.00	44,059.00	-	-		6,493.44
Calculators	3,340.92	-	3,257.32	-	-		83.60
Coke Fund	1,727.36	4,034.93	5,288.77	-	-		473.52
Copier/Allotment	929.20	21,132.00	22,061.20	-	-		-
Drama	140.35	100.00	57.00	-	-		183.35
Field Trip	441.34	1,891.10	1,397.04	-	-		935.40
Guidance	1.26	-	-	-	-		1.26
Fundraisers	7,479.99	15,131.54	14,196.06	-	-		8,415.47
Driver's Education	10,000.00	-	10,000.00	-	-		-
Campus Beautification	12,096.05	-	12,096.05	-	-		-
Departmental Mini Grants	10,000.00	-	10,000.00	-	-		-
Technology	29,628.54	-	29,628.54	-	-		-
Incentives	5,540.19	-	5,540.19	-	-		-
Principal's Discretionary Fundraiser	4,241.20	-	4,241.20	-	-		-
Newspaper	432.32	682.40	723.74	-	-		390.98
Building	231.30	-	231.30	-	-		-
Textbooks/Lost	-	1,311.93	1,311.93	-	-		-
PSAT Test	619.40	2,987.00	2,156.00	-	-		1,450.40
Benevolence	866.11	175.00	514.52	-	-		526.59
FA Dance	12,390.66	5,471.78	2,824.84	-	-		15,037.60
Senior Night	4,009.88	3,780.00	891.11	-	-		6,898.77
Grants	982.03	15,000.00	15,270.48	-	-		711.55
Chorus	637.39	1,407.10	2,024.11	-	-		20.38
Principal's Discretionary	1,960.57	16,809.79	10,770.19	-	-		8,000.17
General Athletics	4,590.82	7,445.65	7,242.49	-	-		4,793.98
Basketball	37,380.67	63,719.11	83,032.99	-	-		18,066.79
Baseball	182.95	13,093.89	10,866.93	-	-		2,409.91
Bowling	3.64	-	-	-	-		3.64
Cheerleading	1,771.39	12,883.09	13,683.28	-	-		971.20

(Continued)

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE -WILSON CENTRAL HIGH SCHOOL (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Change in Inventory Reserves	Ending Balance
				Transfers				
				In	Out			
Restricted Fund (Continued):								
Cross Country	\$ 913.35	\$ 2,619.32	\$ 2,336.71	\$ -	\$ -	\$ -	\$ -	\$ 1,195.96
Dance Team	476.16	8,031.67	7,524.94	-	-	-	-	982.89
Football	27,787.99	111,200.73	108,995.87	-	-	-	-	29,992.85
Golf	1,955.20	8,305.00	10,119.87	-	-	-	-	140.33
Soccer Teams	4,370.08	11,297.70	9,462.51	-	-	-	-	6,205.27
Softball	2,481.27	60,715.99	56,842.10	-	-	-	-	6,355.16
Tennis	787.15	9,030.27	9,097.77	-	-	-	-	719.65
Volleyball	2,454.25	4,207.97	5,576.54	-	-	-	-	1,085.68
Wrestling	1,519.00	26,281.12	25,638.13	-	-	-	-	2,161.99
Track	19.69	6,491.57	6,053.02	-	-	-	-	458.24
Sports Info. Dir.	345.96	2,225.00	2,493.12	-	-	-	-	77.84
Concessions	6,066.70	23,748.78	21,760.71	-	-	-	-	8,054.77
Gym Floor	12,278.28	-	-	-	-	-	-	12,278.28
Art Club	685.44	126.30	332.22	-	-	-	-	479.52
Beta Club	1,384.14	5,713.03	6,037.18	-	-	-	-	1,059.99
DECA	1,200.09	18,308.30	16,070.76	-	-	-	-	3,437.63
Drama Club	7,519.25	9,943.06	7,913.25	-	-	-	-	9,549.06
Environmental	1,080.00	-	-	-	-	-	-	1,080.00
FBLA	1,105.94	-	-	-	-	-	-	1,105.94
FCA	326.59	432.44	293.80	-	-	-	-	465.23
French club	170.54	438.00	509.40	-	-	-	-	99.14
HOSA	2,958.80	12,661.81	12,252.55	-	-	-	-	3,368.06
Literary	1,191.20	-	642.76	-	-	-	-	548.44
Memorial Fund	858.64	-	187.26	-	-	-	-	671.38
National Honors	1,607.65	2,568.00	2,250.35	-	-	-	-	1,925.30
S.T.A.R.S.	168.13	-	-	-	-	-	-	168.13
Spanish Club	109.38	-	109.38	-	-	-	-	-
Student Government	1,135.30	39,534.88	39,521.67	-	-	-	-	1,148.51
VICA Co-op	23.16	13,238.08	11,869.73	-	-	-	-	1,391.51
Mange & Anime	2.35	-	-	-	-	-	-	2.35
Nat. Tech. Honor Soc.	26.28	-	-	-	-	-	-	26.28
Photography Club	231.83	109.50	-	-	-	-	-	341.33
Rachel's Challenge	288.02	538.29	371.45	-	-	-	-	454.86
Best Buddies	-	309.00	88.63	-	-	-	-	220.37
Class Accounts	17.00	-	-	-	-	-	-	17.00
Top 10% Banquet	1,049.36	2,595.00	2,054.36	-	-	-	-	1,590.00
Graduation	4,495.99	15,515.95	14,312.68	-	-	-	-	5,699.26
Prom	6,672.40	31,634.00	33,335.15	-	-	-	-	4,971.25
BEP	2,732.96	20,800.00	21,682.92	-	-	-	-	1,850.04
Total Restricted Fund	362,758.80	952,134.55	1,000,572.64	-	-	-	-	314,320.71
Total General and Restricted Fund	\$ 440,847.57	\$ 1,015,496.27	\$ 1,068,664.54	\$ -	\$ -	\$ -	\$ -	\$ 387,679.30

See Accompanying Notes to Financial Statements

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - REGULATORY BASIS - M.A.P. ACADEMY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)			Ending Balance
				In	Transfers Out	Change in Inventory Reserves	
General Fund:							
Administrative	\$	\$ -	\$ 112.46	\$	\$	\$	\$
Copiers		3,500.00	3,430.13				
Equipment & Repairs		1,500.00	1,103.88				
Instruction		3,800.00	1,863.12				
Furniture		-	628.00				
Office Supplies		3,300.00	2,503.46				
Oper./Maint.		1,000.00	1,040.39				
Other		11.04	-				
Telephone		2,200.00	2,542.75				
Postage		300.00	98.00				
Resale Items		120.00	-				
Clinic Supplies		300.00	142.78				
Parking		220.00	-				
Total General Fund	707.40	16,251.04	13,464.97	-	326.37	-	3,167.10
Restricted Fund:							
Library	500.00	-	-	63.19	-		563.19
PE & Wellness	500.00	-	-	142.30	-		642.30
Special Education	41.05	350.00	265.29	-	-		125.76
Teacher Appreciation	59.35	-	-	59.35	-		118.70
Guidance	61.53	300.00	189.87	61.53	-		233.19
Hurricane Sandy Storm Relief	325.00	-	-	-	-		325.00
BEP	409.43	1,600.00	934.28	-	-		1,075.15
Total Restricted Fund	1,896.36	2,250.00	1,389.44	326.37	-	-	3,083.29
Total General and Restricted Fund	\$ 2,603.76	\$ 18,501.04	\$ 14,854.41	\$ 326.37	\$ 326.37	\$ -	\$ 6,250.39

See Accompanying Notes to Financial Statements

## **SUPPLEMENTAL SCHEDULES AND OTHER INFORMATION**

**WILSON COUNTY SCHOOLS' – INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF FIDELITY BOND COVERAGE**  
**JUNE 30, 2015**

Company:	Tennessee Risk Management Trust
Type of Coverage:	Employee Fidelity Bond
Amount:	\$150,000 each and every loss \$500 deductible, each occurrence
Period Covered:	7-1-14 through 7-1-15 (Renewed for FY 2016)
Positions Covered:	All Employees

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF SALARY SUPPLEMENTS**  
**BY SCHOOL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Amount</u>	<u>Board Approved</u>	<u>Proper Withholding</u>	<u>Source of Funds</u>
<b><u>CARROLL-OAKLAND ELEMENTARY</u></b>				
J. Stephens	\$ 750.00	Yes	Yes	General
Individuals receiving less than \$500	414.00	Yes	Yes	General, PE
	<u>\$ 1,164.00</u>			
<b><u>LAKEVIEW ELEMENTARY</u></b>				
Individuals receiving less than \$500	<u>\$ 544.70</u>	Yes	Yes	Art, PE, Principal's Discretionary
<b><u>RUTLAND ELEMENTARY</u></b>				
Individuals receiving less than \$500	<u>\$ 678.50</u>	Yes	Yes	Classroom Donations, Principal's Discretionary
<b><u>SOUTHSIDE ELEMENTARY</u></b>				
J. Johnson	\$ 1,028.00	Yes	Yes	Yearbook
Individuals receiving less than \$500	114.00	Yes	Yes	Field Trips
	<u>\$ 1,142.00</u>			
<b><u>STONER CREEK ELEMENTARY</u></b>				
Individuals receiving less than \$500	<u>\$ 1,223.17</u>	Yes	Yes	Principal's Discretionary, Yearbook, Coke, Classroom Donations
<b><u>TUCKERS CROSSROADS</u></b>				
Individuals receiving less than \$500	<u>\$ 359.61</u>	Yes	Yes	Principal's Discretionary, Library, Sports
<b><u>W.A. WRIGHT ELEMENTARY</u></b>				
R. Walton	\$ 625.00	Yes	Yes	Yearbook
S. Donnell	750.00	Yes	Yes	General
Individuals receiving less than \$500	848.00	Yes	Yes	PE, Coke, Classroom Donations
	<u>\$ 2,223.00</u>			
<b><u>WEST ELEMENTARY</u></b>				
Individuals receiving less than \$500	<u>\$ 258.00</u>	Yes	Yes	Principal's Discretionary
<b><u>MT. JULIET MIDDLE SCHOOL</u></b>				
P. Lansford	\$ 1,850.00	Yes	Yes	Soccer, Volleyball
C. Liddle	600.00	Yes	Yes	Beta
A. Serbin	4,964.30	Yes	Yes	Wrestling, Softball, Girls Basketball
J. Speck	5,034.02	Yes	Yes	Baseball, Football
T. Trawick	500.00	Yes	Yes	Football
J. Williams	720.20	Yes	Yes	Cheerleading
M. Wrye	1,820.55	Yes	Yes	Baseball
Individuals receiving less than \$500	3,462.00	Yes	Yes	PE, Coke, Chorus, Beta, Student Council
	<u>\$ 18,951.07</u>			
<b><u>WATERTOWN MIDDLE SCHOOL</u></b>				
B. Tarter	\$ 700.00	Yes	Yes	Boys Basketball, Girls Basketball, Football
Individuals receiving less than \$500	300.00	Yes	Yes	Football
	<u>\$ 300.00</u>			

(Continued)



**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF SALARY SUPPLEMENTS**  
**BY SCHOOL (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Amount</u>	<u>Board Approved</u>	<u>Proper Withholding</u>	<u>Source of Funds</u>
<b><u>WEST WILSON MIDDLE SCHOOL</u></b>				
L. Joiner	\$ 1,391.72	Yes	Yes	Girls Soccer, Boys Soccer, Dance
K. Clips	750.00	Yes	Yes	Girls Basketball
Individuals receiving less than \$500	2,022.62	Yes	Yes	Football, Golf, Dance, Principal's Discretionary
	<u>\$ 2,022.62</u>			
<b><u>LEBANON HIGH SCHOOL</u></b>				
C. Hannah	\$ 900.00	Yes	Yes	Cross Country
G. Pack	590.00	Yes	Yes	Boys Basketball, Girls Basketball
J. Elie	1,250.00	Yes	Yes	Girls Basketball
B. Cherry	950.00	Yes	Yes	Volleyball
Individuals receiving less than \$500	2,337.00	Yes	Yes	Boys Basketball, Girls Basketball
	<u>\$ 6,027.00</u>			
<b><u>MT. JULIET HIGH SCHOOL</u></b>				
C. Fryer	\$ 2,100.00	Yes	Yes	Girls Basketball
L. Haskell	4,025.00	Yes	Yes	General
M. Purvis	2,000.00	Yes	Yes	Football
Z. Baxter	1,300.00	Yes	Yes	Boys Basketball, Girls Basketball
R. Hill	750.00	Yes	Yes	Baseball
T. Allen	2,000.00	Yes	Yes	Boy's Basketball
D. Vassar	2,300.00	Yes	Yes	Football
J. Mitchell	568.00	Yes	Yes	General Athletics, Coke, Cheerleading, FFA, Youth in Government, General
Individuals receiving less than \$500	9,823.50	Yes	Yes	AP, Band, Baseball, Boys Basketball, Chorus, Coke, FFA, Football General Athletics, General, Girls Basketball, Golf, Graduation MCJROTC, Softball, Tennis, Volleyball, Yearbook, Youth in Govt
	<u>\$ 24,866.50</u>			
<b><u>WATERTOWN HIGH SCHOOL</u></b>				
Individuals receiving less than \$500	3,134.00	Yes	Yes	Athletics, Girls/Boys basketball, Music, Principal's Discretion.
	<u>\$ 3,134.00</u>			
<b><u>WILSON CENTRAL HIGH SCHOOL</u></b>				
D. Jennings	\$ 2,225.00	Yes	Yes	Golf
J. Blackwell	1,000.00	Yes	Yes	Band
A. Tomlison	650.00	Yes	Yes	Campus Beautification
D. Duncan	530.25	Yes	Yes	Principal's Discretionary
Individuals receiving less than \$500	8,150.50	Yes	Yes	Wildcat Welcome Camp, Principal's Discretion, Coke, Volleyball,
	<u>\$ 12,555.75</u>			

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS  
SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS  
BY SCHOOL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**CARROLL OAKLAND ELEMENTARY**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	Classroom	
	<u>Donations</u>	<u>Total</u>
General	\$ 152.98	\$ 152.98

**ELZIE D. PATTON ELEMENTARY**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	Classroom	
	<u>Donations</u>	<u>Total</u>
General	\$ 65.18	\$ 65.18

**GLADEVILLE ELEMENTARY**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>		
	Classroom		
	<u>Pre K CDC</u>	<u>Donations</u>	<u>Total</u>
General	\$ 306.72	\$ 219.81	\$ 526.53

**LAKEVIEW ELEMENTARY**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>		
	Classroom	Principal's	
	<u>Donations</u>	<u>Discretionary</u>	<u>Total</u>
General	\$ 346.00	\$ -	\$ 346.00
Library	-	75.00	75.00
Classroom Donations	-	825.00	825.00
	\$ 346.00	\$ 900.00	\$ 1,246.00

**RUTLAND ELEMENTARY**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>				
	Storm	Classroom			
	<u>Relief</u>	<u>Donations</u>	<u>Grants</u>	<u>BEP</u>	<u>Total</u>
General	\$ 1.00	\$ 706.49	\$ 0.85	\$ -	\$ 708.34
Copiers	-	-	-	1,221.80	1,221.80
	\$ 1.00	\$ 706.49	\$ 0.85	\$ 1,221.80	\$ 1,930.14

**SOUTHSIDE ELEMENTARY**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>				
	Coke Fund			Classroom	
	<u>Substitutes</u>	<u>Drama</u>	<u>SEEK</u>	<u>Donations</u>	
Coke Funds - Board Allocated	\$ 120.13	\$ -	\$ -	\$ -	\$ 120.13
Drama Club	-	4,981.89	-	-	4,981.89
General	-	-	233.77	37.80	271.57
	\$ 120.13	\$ 4,981.89	\$ 233.77	\$ 37.80	\$ 5,373.59

**STONER CREEK ELEMENTARY**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>						
	SEEK	Exterior	Classroom				
		<u>Door</u>	<u>Donations</u>	<u>Substitute</u>	<u>Preschool</u>	<u>BEP</u>	<u>Total</u>
General	\$ 101.59	\$ 753.86	\$ 733.26	\$ -	\$ 0.54	\$ 617.07	\$ 2,206.32
Principal's Discretionary	-	-	-	100.00	-	-	100.00
	\$ 101.59	\$ 753.86	\$ 733.26	\$ 100.00	\$ 0.54	\$ 617.07	\$ 2,306.32

(Continued)

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS**  
**BY SCHOOL (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**W.A.WRIGHT ELEMENTARY**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>					
	<u>Grant</u>	<u>Teachers</u>	<u>Classroom Donations</u>	<u>BEP</u>	<u>Total</u>	
General	\$ 6.39	\$ -	\$ 119.87	\$ -	\$ 126.26	
Copier	-	674.58	-	460.00	1,134.58	
	<u>\$ 6.39</u>	<u>\$ 674.58</u>	<u>\$ 119.87</u>	<u>\$ 460.00</u>	<u>\$ 1,260.84</u>	

**WEST ELEMENTARY**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>					
	<u>Teachers</u>	<u>Donations</u>	<u>SEEK</u>	<u>BEP</u>	<u>Total</u>	
General	\$ -	\$ 195.35	\$ 55.81	\$ -	\$ 251.16	
Copier	392.16	-	-	169.23	561.39	
	<u>\$ 392.16</u>	<u>\$ 195.35</u>	<u>\$ 55.81</u>	<u>\$ 169.23</u>	<u>\$ 812.55</u>	

**MT. JULIET MIDDLE**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>					
	<u>PAWS</u>	<u>Donations</u>	<u>Guidance</u>	<u>PE</u>	<u>Total</u>	
General	\$ -	\$ 83.82	\$ -	\$ -	\$ 83.82	
PE / Wellness	-	-	-	5,207.18	5,207.18	
Science	1,495.00	-	-	-	1,495.00	
BEP	-	-	31.80	-	31.80	
	<u>\$ 1,495.00</u>	<u>\$ 83.82</u>	<u>\$ 31.80</u>	<u>\$ 5,207.18</u>	<u>\$ 6,817.80</u>	

**WEST WILSON MIDDLE**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>							
	<u>Archery</u>	<u>Stars</u>	<u>Fundraisers</u>	<u>Grants</u>	<u>Chorus Club</u>	<u>Various See Below</u>	<u>Total</u>	
General	\$ -	\$ -	\$ 292.37	\$ -	\$ -	\$ 16.78	\$ 309.15	
Chorus Class	-	-	-	-	12.22	-	12.22	
Guidance	-	136.59	-	-	-	-	136.59	
Special Education	-	-	-	-	-	11.19	11.19	
Science	-	-	-	82.38	-	-	82.38	
PE	415.00	-	-	-	-	-	415.00	
BEP	-	-	-	-	-	32.12	32.12	
	<u>\$ 415.00</u>	<u>\$ 136.59</u>	<u>\$ 292.37</u>	<u>\$ 82.38</u>	<u>\$ 12.22</u>	<u>\$ 60.09</u>	<u>\$ 998.65</u>	

Various - See Above

HOSA	\$ 0.80
Principal's Discretionary	9.82
Science	22.30
CDC	11.19
Trachers	15.98
	<u>\$ 60.09</u>

(Continued)

**WILSON COUNTY SCHOOLS' - INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF INTER-FUND AND INTER-ACCOUNT TRANSFERS**  
**BY SCHOOL (CONTINUED)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**LEBANON HIGH**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>						
	AG Mechanics	CDC	Drama	Greenhouse Relocation	TV Show	Various See Below	Total
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,435.24	\$ 1,435.24
Vocational Accounts	-	-	-	-	-	700.00	700.00
Carpentry	-	-	-	-	-	18,233.66	18,233.66
Greenhouse/Horticulture	-	-	-	6,520.00	-	-	6,520.00
Special Education	-	1,473.39	-	-	-	-	1,473.39
Child Development	-	-	-	-	-	599.89	599.89
Fundraiser	-	-	-	-	-	13,002.62	13,002.62
SG Mechanics	1,993.90	-	-	-	-	-	1,993.90
Media	-	-	-	-	4,458.64	-	4,458.64
Drama Club	-	-	7,812.80	-	-	-	7,812.80
Jaelin David Memorial	-	-	-	-	-	250.00	250.00
Dance Club	-	-	-	-	-	647.05	647.05
Graduation	-	-	-	-	-	430.00	430.00
	<u>\$ 1,993.90</u>	<u>\$ 1,473.39</u>	<u>\$ 7,812.80</u>	<u>\$ 6,520.00</u>	<u>\$ 4,458.64</u>	<u>\$ 35,298.46</u>	<u>\$ 57,557.19</u>

Various - See Above

Teacher of year - Murphy	\$ 430.00	Carpentry Club	\$ 18,233.66
Dance Team	647.05	Culinary	13,002.62
Career with Children	599.89	Class of 2015	1,435.24
Football Memorial	250.00	BEP	700.00
			<u>\$ 35,298.46</u>

**MT. JULIET HIGH**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	Soccer	Total
Baseball	\$ 1,500.00	\$ 1,500.00
	<u>\$ 1,500.00</u>	<u>\$ 1,500.00</u>

**WATERTOWN HIGH**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>						
	Athletic Equipment	Art	Science	Spanish Class	Language Arts	Various See Below	Total
General Athletics	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
Extra Class Fees	-	158.87	852.75	36.00	140.18	112.34	1,300.14
	<u>\$ 18,000.00</u>	<u>\$ 158.87</u>	<u>\$ 852.75</u>	<u>\$ 36.00</u>	<u>\$ 140.18</u>	<u>\$ 112.34</u>	<u>\$ 19,300.14</u>

Various - See Above

Drama	\$ 110.00
Social Studies	2.34
	<u>\$ 112.34</u>

**MAP ACADEMY**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	General	Total
Library	\$ 63.19	\$ 63.19
PE Wellness	142.30	142.30
Teacher Appreciation	59.35	59.35
Guidance	61.53	61.53
	<u>\$ 326.37</u>	<u>\$ 326.37</u>

## **INTERNAL CONTROL & COMPLIANCE SECTION**

**INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Dr. Donna L. Wright, Director of Schools  
Wilson County Board of Education

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Government Auditing Standards issued by the Comptroller General of the United States of America, the financial statements of Wilson County Schools Internal School Funds, which comprise the combined and individual school balance sheets - regulatory basis as of June 30, 2015, and the related combined and individual school statements of revenue, expenditures and changes in fund balances - regulatory basis for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated October 29, 2015. The report on Wilson County Schools Internal School Funds was adverse in relation to conformity with accounting principles general accepted in the United States of America and was unmodified in relation to the financial statements prepared in conformity with the accounting practices prescribed by the Tennessee Internal School Uniform Accounting Policy Manual, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered Wilson County Schools' Internal School Funds' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wilson County Schools Internal School Funds' internal control. Accordingly, I do not express an opinion on the effectiveness of Wilson County Schools Internal School Funds' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

I did identify one deficiency in internal control, described in the accompanying schedule of findings and responses that I consider to be a significant deficiency. This deficiency is described as item 1.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Wilson County Schools' Internal School Funds' combined and individual financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

I noted certain additional matters that I have reported to management of Wilson County Schools Internal School Funds in a separate letter dated October 29, 2015.

### **Wilson County Schools Internal School Funds' Response to Findings**

Wilson County Schools' Internal School Funds' responses to the findings identified in my audit are described in the accompanying schedule of findings and responses. Wilson County Schools Internal School Funds' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on them.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Joel D. Parks, P.C.*

October 29, 2015

**WILSON COUNTY SCHOOLS' INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**JUNE 30, 2015**

**PART I – SUMMARY OF AUDITOR'S RESULTS**

1. An unqualified opinion was issued on the financial statements of Wilson County Schools' Internal school funds.
2. The audit of the financial statements disclosed one significant deficiency in internal control.
3. The audit disclosed no instances of noncompliance
4. There were no federal awards.

**PART II – FINDINGS AND RESPONSES REPORTED IN ACCORDANCE WITH  
GENERALLY ACCEPTED GOVERNMENT AUDITING PROCEDURES**

**1. Segregation of Duties**

Management at each school exhibits conflicting duties (e.g., receiving funds, preparing deposits, posting transactions and reconciling bank records). Although the use of dual signatures for disbursement of checks and other controls work to mitigate the effect of conflicting duties, the management of each school will likely be unable to fully overcome the this weakness without the involvement of additional personnel.

Recommendation

Management at each school should strive to separate key accounting functions to the extent possible or, in absence of available personnel, adopt additional oversight policies to remove any perception of weak internal control.

Management's Response

The cost of hiring additional personnel solely for this function would likely exceed the benefits.



**WILSON COUNTY SCHOOLS' INTERNAL SCHOOL FUNDS  
DISPOSITION OF PRIOR YEAR FINDINGS  
JUNE 30, 2015**

**PRIOR YEAR AUDIT RECOMMENDATIONS IMPLEMENTED**

(REF: Annual Financial Report for the FYE June 30, 2014)

<u>Finding</u>	<u>Page Number</u>	<u>Subject</u>
2	65	Purchasing Procedures

**PRIOR YEAR AUDIT RECOMMENDATIONS NOT IMPLEMENTED**

(REF: Annual Financial Report for the FYE June 30, 2014)

<u>Finding</u>	<u>Page Number</u>	<u>Subject</u>
1	65	Segregation of Duties